



AUC

Alberta Utilities Commission

**AltaGas Utilities Inc.
AltaGas Ltd.**

**Gas Utilities Act Code of Conduct Regulation, AR 183/2003
Approval of Auditor, Audit Plans and Waiver**

November 14, 2014

The Alberta Utilities Commission

Decision 2014-318: AltaGas Utilities Inc., AltaGas Ltd.

Gas Utilities Act Code of Conduct Regulation, AR 183/2003

Approval of Auditor, Audit Plans and Waiver

Application No. 1610730

Proceeding No. 3335

November 14, 2014

Published by

The Alberta Utilities Commission

Fifth Avenue Place, Fourth Floor, 425 First Street S.W.

Calgary, Alberta

T2P 3L8

Telephone: 403-592-8845

Fax: 403-592-4406

Website: www.auc.ab.ca

Contents

1	Introduction.....	1
2	Background	1
3	Issues	2
	3.1 Cross-subsidization of gas purchases.....	2
	3.2 Meeting with retailers	3
	3.3 Further changes to audit procedures	4
4	Order	5
	Appendix 1 – Proceeding participants	7
	Appendix 2 – Summary of Commission directions.....	8
	Appendix 3 – AUI revised audit work plan	9
	Appendix 4 – AltaGas revised audit work plan	10

1 Introduction

1. On July 15, 2014, AltaGas Utilities Inc. (AUI) and AltaGas Ltd. (AltaGas) submitted a joint application with the Alberta Utilities Commission (the Commission) for approval of their respective 2013 audit work plans pursuant to Decision 2014-176¹ and Decision 2014-198.² In their application, AUI and AltaGas requested the Commission to:

- a. approve the appointment of Ernst & Young LLP as auditors for AUI and AltaGas for the 2013 audit;
- b. approve the 2013 audit work plans for each of AUI and AltaGas; and
- c. waive the requirement of Section 37 of the *Gas Utilities Act Code of Conduct Regulation* for each gas distributor or default service provider and its affiliated retailer to each appoint an independent auditor.³

2. On July 17, 2014, the Commission issued a notice of application that required interested parties to submit a statement of intent to participate (SIP) with the Commission by July 31, 2014. The Commission did not receive any SIPs.

3. The Commission issued information requests (IRs) to AUI on August 11, 2014. AUI responded to these IRs on August 22, 2014.

4. The Commission considers the record for this proceeding to have closed on August 22, 2014.

2 Background

5. On February 18, 2014, AUI filed an application⁴ with the Commission seeking an exemption from its 2013 audit requirements in accordance with Section 41(1)(a) of the

¹ Decision 2014-176: AltaGas Utilities Inc., Gas Utilities Act Code of Conduct Regulation, AR 183/2003 Audit Exemption for 2013 and 2014, Application No. 1610320, Proceeding No. 3084, June 19, 2014.

² Decision 2014-198: AltaGas Ltd., Gas Utilities Act Code of Conduct Regulation, AR 183/2003 Audit Exemption for 2013 and 2014, Application No. 1610391, Proceeding No. 3119, July 3, 2014.

³ Exhibit No. 1, application, page 2.

⁴ Application No. 1610320, Proceeding No. 3084.

Gas Utilities Act Code of Conduct Regulation. AltaGas filed a similar application on March 13, 2014.⁵

6. The Commission denied AUI's and AltaGas' exemption requests in Decision 2014-176 and Decision 2014-198, respectively. The Commission also directed AUI and AltaGas (the companies) to file applications requesting the approval of their appointed auditors as required under Section 38(1)(a) of the *Gas Utilities Act Code of Conduct Regulation* by July 15, 2014 and July 22, 2014, respectively.

7. In its decisions, the Commission suggested that the companies should explore the possibility of reducing costs by employing a joint audit process. In doing so, the Commission also indicated that, if the employment of a joint audit process proved feasible, it would be prepared to consider waiving the applicants' compliance with Section 37 of the *Gas Utilities Act Code of Conduct Regulation*, which requires that "a gas distributor or default supply provider and its affiliated retailer must each appoint an independent auditor," in order to facilitate the approach.

8. Further to the Commission's recommendations in Decision 2014-176 and Decision 2014-198, the companies explored the opportunity to reduce their audit costs, and subsequently advised the Commission that they believed cost savings could be achieved by their joint engagement of Ernst & Young LLP to conduct their 2013 audits.

3 Issues

9. The Commission has reviewed the audit work plans submitted by the companies as well as the decisions related to their 2012 compliance with the audit requirements under the *Gas Utilities Act Code of Conduct Regulation*. The Commission notes that the audit work plans submitted by AUI and AltaGas with their initial applications were similar to those submitted by these companies for 2012 and approved by the Commission in Decision 2013-344⁶ for both AUI and AltaGas.

10. The Commission explored issues in the audit work plans through the IR process. The Commission is generally satisfied with the modifications that have been made to the audit work plans by the companies arising from the IR process. However, the Commission finds that the audit work plans need further revisions relating to cross-subsidization of gas purchases, and meetings with retailers as discussed below.

3.1 Cross-subsidization of gas purchases

11. In Decision 2013-344, the Commission stated:

14. The Commission continues to have concerns as to whether the proposed revision will address purchases of gas made jointly on behalf of AUI as default supplier and its affiliated retailers, for which there is not a separation of records. The Commission expects that Ernst and Young LLP, being aware of the Commission's concern, will, in the

⁵ Application No. 1610391, Proceeding No. 3119.

⁶ Decision 2013-344: AltaGas Utilities Inc. AltaGas Ltd. ECNG Energy L.P., Gas Utilities Act Code of Conduct Regulation, AR 183/2003 Approval of Auditor, Audit Plans and Waiver, Application Nos. 1609667, 1609668 and 1609669, Proceeding No. 2656, September 13, 2013.

implementation of the audit work plans, undertake any additional procedures needed to achieve the required level of assurance that cross-subsidization in gas purchases has not occurred.⁷

12. In the current application, procedure E32 of the AUI 2013 audit work plan and procedure E24 of the AltaGas 2013 audit work plan address cross-subsidization in gas purchases. The Commission issued an information request⁸ to the companies asking for clarification on what procedures or methods will be used to verify the absence of cross-subsidization.

13. AUI provided the following response on its own behalf and on behalf of AltaGas:

To address the risk of cross-subsidization in gas purchases, the following procedures are performed for the full year (2013), in addition to performing testing procedures around the gas settlement invoicing process:

- Obtain a list of all intercompany transactions between the default retailer and affiliated retailer.
 - From this list make a selection based on the sample methodology (as referred to in P10);
 - Understand the nature of the intercompany transaction (for the sample selected) and determine that the transaction does not result in any cross-subsidization.
- Testing procedures on the gas procurement process include comparing the price/GJ charged to affiliated retailers versus non-affiliated retailers, to ensure no cross-subsidization has taken place.⁹

14. Despite providing this additional detail regarding the procedures they proposed to use to address the risk of cross-subsidization in gas purchases, the companies did not modify their respective audit work plans to include these procedures. The Commission therefore directs AUI and AltaGas to update procedures E32 and E24 of their respective audit work plans to include the methods described in response to Commission information request AUC-AUI-3.

3.2 Meeting with retailers

15. Section 8 of the *Gas Utilities Act Code of Conduct Regulation* provides that “[a] gas distributor and a default supply provider must make a reasonable effort to be equally available to all retailers for joint meetings with the retailer and the retailer’s customers.” According to procedure E15 of AUI’s plan, the auditors are responsible for validating the dates on which meetings with retailers or retailer’s customers occurred, and the dates on which those meetings were requested. In response to a Commission IR regarding the time lag between a request for a meeting and the holding of that meeting, the companies submitted:

⁷ Decision 2013-344: AltaGas Utilities Inc. AltaGas Ltd. ECNG Energy L.P., Gas Utilities Act Code of Conduct Regulation, AR 183/2003 Approval of Auditor, Audit Plans and Waiver, Application Nos. 1609667, 1609668 and 1609669, Proceeding No. 2656, September 13, 2013.

⁸ Exhibit No. 7, Information requests, AUC-AUI-3

⁹ Exhibit No. 8.02, Information responses, AUC-AUI-3.

... the time lag for conducting requested meetings would largely depend on the availability of all parties. AUI submits, subject to the Retailer and customer's availability, efforts should be made to conduct such meetings within 30 days.¹⁰

16. Based on this response, the Commission directs AUI to update its audit work plan to include a procedure to determine whether meetings with retailers occurred within 30 days of receipt of a request for a meeting and, for meetings that did not occur within 30 days, a procedure to assess the reasonableness of the delay.

3.3 Further changes to audit procedures

17. As noted in Decision 2013-344,¹¹ the Commission is aware that the procedures described in an audit work plan may change during the course of an audit as more complete information is obtained. Based on the quality of the revised audit work plans and the responsiveness of the auditors in addressing the issues identified through the IR process, the Commission is satisfied that the auditors will revise the audit work plans as required based on information determined during the course of their engagement.

18. The Commission directs AUI and AltaGas to file their audit reports for approval by the Commission no later than January 28, 2015, and to file copies of the updated audit work plans along with the 2013 audit reports.

¹⁰ Exhibit No. 8.02, Information responses, AUC-AUI-6 b).

¹¹ Decision 2013-344, paragraph 39.

4 Order

19. It is hereby ordered that:

- (1) Ernst & Young LLP is approved to perform a joint audit for AUI and AltaGas.
- (2) The revised audit work plans for each of AUI and AltaGas, including changes proposed in Exhibit No. 8.02, are approved, subject to the directions contained in this decision. The updated audit work plans are to be filed with the Commission along with the 2013 audit reports.
- (3) The requirement of Section 37 of the *Gas Utilities Act Code of Conduct Regulation*, AR 183/2003 for each gas distributor or default service provider and its affiliated retailer to each appoint an independent auditor is waived.
- (4) In consideration of the timing of this decision, and the timeline requirements of Section 39(1) of the *Gas Utilities Act Code of Conduct Regulation*, AR 183/2003, the timelines with respect to when an audit must be conducted are waived; however, the audit must be completed no later than January 28, 2015.

Dated on November 14, 2014.

The Alberta Utilities Commission

(original signed by)

Kay Holgate
Commission Member

Appendix 1 – Proceeding participants

Name of organization (abbreviation) counsel or representative
--

AltaGas Utilities Inc. (AUI) and AltaGas Ltd. (AltaGas) P. Ayre
--

The Alberta Utilities Commission

Commission Panel

K. Holgate, Commission Member

Commission Staff

R. Finn (Commission counsel)

L. Desaulniers (Commission counsel)

C. Arnot

L. Maruejols

Appendix 2 – Summary of Commission directions

This section is provided for the convenience of readers. In the event of any difference between the directions in this section and those in the main body of the decision, the wording in the main body of the decision shall prevail.

1. Despite providing this additional detail regarding the procedures they proposed to use to address the risk of cross-subsidization in gas purchases, the companies did not modify their respective audit work plans to include these procedures. The Commission therefore directs AUI and AltaGas to update procedures E32 and E24 of their respective audit work plans to include the methods described in response to Commission information request AUC-AUI-3. Paragraph 14
2. Based on this response, the Commission directs AUI to update its audit work plan to include a procedure to determine whether meetings with retailers occurred within 30 days of receipt of a request for a meeting and, for meetings that did not occur within 30 days, a procedure to assess the reasonableness of the delay. Paragraph 16
3. The Commission directs AUI and AltaGas to file their audit reports for approval by the Commission no later than January 28, 2015, and to file copies of the updated audit work plans along with the 2013 audit reports. Paragraph 18

Appendix 3 – AUI revised audit work plan



Appendix 3 - AUI
revised audit work plan
(consists of 10 pages)

Appendix 4 – AltaGas revised audit work plan



Appendix 4 -
AltaGas revised audit
(consists of 9 pages)

AltaGas Utilities Inc. ("AUI")
Compliance Audit – Code of Conduct GCCR Audit Work Plan
December 31, 2013

The procedures of this detailed work plan may be subject to changes during the audit.

		Done by	W/P Ref
	Planning		
P1.	Understand the Alberta GCCR 183/2003 Gas Utilities Act – Code of Conduct Regulation ("GCCR").		
P2.	Review the AUI Gas Code of Conduct Regulation Compliance Plan ("Compliance Plan") prepared by AUI.		
P3.	Prepare a proposal, detailed work plan and detailed budget.		
P4.	Interview management and staff to understand and document the processes and procedures in place to comply with the GCCR.		
P5.	Interpretations of the GCCR need to be captured and documented.		
P6.	Document our appointment as auditor by AUC.		
P7.	Prepare an engagement letter.		
P8.	Prepare a client assistance package, a list of interviewees and a questionnaire for interview.		
P9.	After completion of our understanding of the systems and procedures, design and document our testing strategy. Before commencing testing, contact AUC for discussion of testing strategy.		
P10.	If in the work plan procedures reference is made to testing on a sample basis, the following sample method will be applied. EY will obtain the 2013 population and will select the following sample to test: <ul style="list-style-type: none"> ▶ Population greater than 250 occurrences – sample size of 25 items ▶ Population ranges from 50 to 250 occurrences – sample size of 10% of the population ▶ Population ranges from 5 to 50 occurrences – sample size of 5 items ▶ Population is less than 5 occurrences - sample size of 100% 		
	Executing		
	Behaviour of AUI GCCR Section 3 and 9 (CICA 8600)		
E1.	Understand and document how AUI verifies that only AUI personnel and AUI Agents and Contractors perform functions for or undertake tasks on behalf of AUI.		
E2.	Understand and document how AUI verifies an acceptable understanding of the requirements of the Compliance Plan by AUI personnel and AUI Agents and Contractors.		
E3.	Understand roles and responsibilities within AUI regarding the Compliance Plan.		
E4.	Verify that all new AUI personnel included on the AUI Personnel List executed an acknowledgement of understanding of personal obligations under the Compliance Plan upon the commencement of employment in 2013.		
E5.	Verify that all AUI personnel included on the AUI Personnel List and AUI Agent and Contractors on the AUI Contractor List, at December 31, 2013, executed a confirmation of compliance towards the Compliance Plan during 2013.		

AltaGas Utilities Inc. ("AUI")
Compliance Audit – Code of Conduct GCCR Audit Work Plan
December 31, 2013

The procedures of this detailed work plan may be subject to changes during the audit.

		Done by	W/P Ref
E6.	Review AUI web-site to verify the Compliance Plan and GCCR are posted for viewing and updated as necessary. Verify that the Compliance Officer maintains printed copies of related web pages and attachments, including the versions existing both before and after any amendments are made for any changes made in 2013. EY will determine whether the compliance plans were updated for any change in circumstances (if any) through a review of the AUC Decisions, inquiry and discussions with management, review of the Compliance Plan Committee meeting minutes and obtaining letters of representations from management.		
E7.	Inquire with AUI management whether any breach of the Compliance Plan occurred during 2013. If any, obtain and review the supporting documentation.		
E8.	Review and document how the Compliance Officer provided a copy of the Compliance Plan and any future amendments to all Affiliated Retailers as soon as it was approved by the Commission.		
E9.	Understand and document how AUI protects the confidentiality of Customer Information.		
	Tying Prohibited GCCR Sections 4 & 6 (CICA 8600)		
E10.	Inquire if any communications were distributed to the public or to customers, if any, verify that communications were reviewed and approved in writing by the Director, Regulatory Affairs or delegate, for compliance with the Regulation. If any, review and document the communications.		
E11.	Inquire if any AUI Call Centre communication directives were reviewed and approved in writing by the Director, Regulatory Affairs or delegate. If any, review and document the directives.		
E12.	Inquire with the Director, Regulatory Affairs or delegate, if semi-annual testing of information provided by the AUI Call Centre were performed. EY will review the semi-annual reports and confidential transcripts prepared by a third-party service provider to verify the semi-annual testing and the submission of a written report to the Compliance Plan Committee was completed in 2013.		
	Transfer of Customer GCCR Section 5 (CICA 8600)		
E13.	Determine if any customers were transferred to the Retailer(s) and provided consent to the Retailer(s). Obtain and test a sample of the 2013 population (based on sample method as referred to in P10) of enrollment requests from retailers and validate the transfer occurred in accordance with AUC Rule 028.		

**AltaGas Utilities Inc. ("AUI")
 Compliance Audit – Code of Conduct GCCR Audit Work Plan
 December 31, 2013**

The procedures of this detailed work plan may be subject to changes during the audit.

		Done by	W/P Ref
	Advertising GCCR Section 7 (CICA 5815)		
E14.	<p>The name and logo of a gas distributor and its Affiliated Retailers must clearly indicate that they are separate entities. If not, the Affiliated Retailer must, in any internet text or written material published or sent that markets retail gas services, include a conspicuous statements to the following effects:</p> <p>a) customers are not required to acquire gas or other goods or services from the Affiliated Retailer in order to receive regulated gas services from the gas distributor or default supply provider;</p> <p>b) the place where customers may obtain the current list of licensed Retailers maintained in accordance with the Fair Trading Act and the regulations under that Act.</p> <p>AUI does not maintain a logo within their Customer Information / billing system. Ensure the electronic files created by the system for printing invoices do not include a logo. Therefore, to test compliance with Section 7, assess the bill stock. Observe and note whether the name and logo clearly indicate that the gas distributor and Affiliated Retailers are separate entities. During the audit, observe the printing of any invoices for a selected date and verify that the invoicing data in the electronic files are indeed printed on the bill stock.</p> <p>For all other communications to customers, randomly select a sample from the total 2013 population (based on sample methodology as referred to in P10) and obtain a copy of the communication for the sample selected. Determine whether or not the name and logo clearly indicate that the gas distributor and the Affiliated Retailers are separate entities.</p>		
	Meetings with AUI Retailers and Customers GCCR Section 8 (CICA 8600)		
E15.	<p>Obtain and review the log and back-up documentation of any request made to AUI for attendance at any joint meeting with Retailer and Retailer's Customers.</p> <p>EY will validate the meeting log including details pertaining to the dates of meetings requested by Retailers and Retailers' Customers, and lag-times related to the requests are accurate through discussions with the Compliance Officer or delegate.</p>		
	Disclosure of Customer Information with Consent GCCR Sections 10 & 12 (CICA 8600)		
E16.	<p>Obtain and review standard form contracts to verify whether AUI has a valid Representation and Warrant Agreement and Retailer Distribution Service Contract with all Retailers. Obtain and review a sample from the total 2013 population (based on sample method as referred to in P10) of AUI Consent for Collection, Use and Release of Customer Information form and back- up documentation to verify consent was received prior to the release of Customer Information.</p> <p>EY will validate the log is accurate through discussions with the Compliance Officer.</p>		

AltaGas Utilities Inc. ("AUI")
Compliance Audit – Code of Conduct GCCR Audit Work Plan
December 31, 2013

The procedures of this detailed work plan may be subject to changes during the audit.

		Done by	W/P Ref
	Disclosure to two or more Retailers GCCR Section 11 (CICA 8600)		
E17.	Obtain and review the log and back-up documentation of requests to disclose Customer Information to two or more Retailers at the same time. EY will validate the log accuracy through discussions with the Compliance Officer.		
	Historical Gas Consumption Regulation GCCR Section 13 (CICA 8600)		
E18.	Inquire with Compliance Officer or other staff, if any customers provided authorization for their historical gas consumption to be disclosed. Obtain and review if AUI provided the applicant historical information, within fifteen days. Obtain and review a sample from the 2013 population (based on sample method as referred to in P10) of historical consumption requests to confirm customer consent was provided. Confirm the Retailers have valid representation and warrant Agreements with AUI per Rule 010 to authorize disclosure of historical gas consumption.		
	Aggregated Customer Information GCCR Section 14 (CICA 8600)		
E19.	Inquire with Compliance Officer or other staff, if any aggregated Customer Information was made available under the same terms and conditions to all Retailers. If any, review records of the aggregated Customer Information provided to all Retailers.		

AltaGas Utilities Inc. ("AUI")
Compliance Audit – Code of Conduct GCCR Audit Work Plan
December 31, 2013

The procedures of this detailed work plan may be subject to changes during the audit.

		Done by	W/P Ref
	Equal Treatment GCCR Sections 15&16 (CICA 8600)		
E20.	<p>Obtain and review if Appendix B was executed by responsible managers indicating no preferential treatment was given to Affiliated Retailers of AUI or customers of Affiliated Retailers, and no discrimination against any Retailers or against the customer of a Retailer.</p> <p>Review the AUI website and the log of website changes to verify the terms and conditions were posted within 10 working days of receiving AUC approval to the AUI website.</p> <p>Review the terms and conditions to verify AUI's terms and conditions, in accordance with section 15 of the GCCR, do not:</p> <p>a) Give preferential treatment to its Affiliated Retailers or to customers of its Affiliated Retailers, or</p> <p>b) Discriminate against any Retailer or against customers of any Retailer.</p> <p>In accordance with section 16 of the GCCR, AUI's procedure to provide equal notice of intended changes of its regulated services to Retailers is as follows:</p> <p>Applications for changes to AUI's regulated services are filed with the AUC and once an application # and proceeding ID are received from the Commission, AUI completes a website change to add the notice to AUI's "Current Applications" section of the Information for Retailers webpage. When the corresponding Decision is received, AUI adds the Decision to the "AUI Decisions" section of the Information for Retailers webpage and removes the application from the "Current Applications" section.</p> <p>To test AUI's compliance with section 16, obtain a listing of all applications filed with the AUC in the year along with the corresponding application # and proceeding ID received from the Commission. Verify a website change form was completed and posted to the Current Applications section of the Information for Retailers webpage within 10 working days. Request written confirmation from management that Retailers were not informed of changes via other means prior to the web page posting.</p>		
E21.	Inquire and review if AUI terms and conditions were approved by the Commission and posted on the AUI website.		
E22.	Verify any changes by AUI to its regulated services or terms and conditions were communicated to Retailers.		
	Conditions of Access Written Communications with Retailers GCCR Section 17 (CICA 5815)		
E23.	<p>AUI does not provide Retailers access to any of AUI's communications. The Director, Regulatory Affairs or delegate approves all customer communications sent to verify this compliance is maintained. To test AUI's compliance with Section 17, obtain a copy of all written communications distributed during the year. Read the communication and determine whether or not there is mention of any Retailers.</p> <p>Also, obtain the written approval to each communication and determine whether or not the communication had been approved by the Director, Regulatory Affairs or delegate.</p>		

AltaGas Utilities Inc. ("AUI")
Compliance Audit – Code of Conduct GCCR Audit Work Plan
December 31, 2013

The procedures of this detailed work plan may be subject to changes during the audit.

		Done by	W/P Ref
	Prohibitions GCCR Section 18 (CICA 8600)		
E24.	Inquire if any communications were distributed to the public or to Customers, if any, verify the communications were reviewed and approved in writing by the Director, Regulatory Affairs or delegate, for compliance with Regulation.		
E25.	Review the www.altagasutilities.com website to verify that AUI does not provide on its website any links to web pages of Retailers.		
E26.	Inquire with the Director, Regulatory Affairs or delegate, if any direct link from the AUI website to any other website was approved. If any website was approved, obtain and review the documentation.		
	Efficiency without unfair competition GCCR Section 19 (CICA 8600)		
E27.	Inquire if any sharing of costs between AUI and Affiliated Retailer is in place, including sharing of costs of gas purchases. If any, obtain and review a sample from the 2013 population (based on sample method as referred to in P10) the appropriate allocation and recording of the economic benefits or costs between AUI and the Affiliated Retailer are tracked in separate records and accounts maintained by AUI and the Affiliated Retailer.		
	Non-disclosure of Customer Information for marketing or sales purposes GCCR Section 20 (CICA 8600)		
E28.	Inquire if the Compliance Officer or other staff reviews an access/authorization list of all individuals permitted access to AUI's customer information system to verify no unauthorized individuals are granted access to Customer Information on the customer information system. Inquire if the results of the review were reported to the Compliance Plan Committee meeting.		
E29.	Inquire if the Compliance Officer reviewed the list of visitors to AUI's head office to verify no unauthorized personnel gained access to AUI's premises.		
E30.	For all contracts with AUI agents and contractors, randomly select a sample from the total 2013 population (based on sample methodology as referred to in P10) and obtain a copy of the contract. Ensure that contracts with AUI agents and contractors contain provisions related to the non-disclosure of the confidential information.		
E31.	Inquire if the acknowledgements were executed by AUI Agents and Contractors.		

**AltaGas Utilities Inc. ("AUI")
 Compliance Audit – Code of Conduct GCCR Audit Work Plan
 December 31, 2013**

The procedures of this detailed work plan may be subject to changes during the audit.

		Done by	W/P Ref
	Joint acquisitions, research and dispositions Section 22 (CICA 5815)		
E32.	<p>Inquire if any joint acquisitions of products and/or services between AUI and any Affiliated Retailer took place, if AUI and its Affiliated Retailer have shared costs or expenses associated with research and development, or if AUI and its Affiliated Retailer separately or jointly leases or has disposed of jointly acquired property. Validate the responses to these inquiries by obtaining and reading the Compliance Committee meeting minutes and any other applicable AUI Board minutes. Obtain a list of capital additions and research expenses (which agrees to the accounting general ledger) to further validate the nature of these transactions. If any such transactions are noted, obtain the accounting records and supporting transaction documentation (invoices, purchase agreements, etc.) for each transaction to determine whether or not the accounting entries reflect an appropriate allocation and recording of the economic benefits or costs between AUI and the Affiliated Retailer in a manner consistent with the benefits or costs attributable to AUI and the Affiliated Retailer.</p> <p>To test the symmetry of recording and reporting of transactions by AUI and its Affiliated Retailers, EY will compare the transaction recorded in the General Ledger by AUI to that recorded in the General Ledger by the Affiliated Retailer. EY will investigate if the amounts appear to be inappropriate or inconsistent.</p> <p>To address the risk of cross-subsidization in gas purchases, the following procedures are performed:</p> <ul style="list-style-type: none"> • Review the gas settlement invoicing process for all Retailers to verify the acquisition of gas does not favour the Affiliated Retailer or AUI as the default supply provider. • Randomly select a sample from the total population of the 2013 intercompany transactions (based on the sample methodology as referred to in P10) between the default retailer and the affiliated retailer and verify the selected intercompany transaction did not result in cross-subsidization. • Randomly select a sample from the total population of 2013 gas purchases for the default retailer and affiliated retailer (based on the sample methodology as referred to in P10) and verify no cross-subsidization has taken place. 		

AltaGas Utilities Inc. ("AUI")
Compliance Audit – Code of Conduct GCCR Audit Work Plan
December 31, 2013

The procedures of this detailed work plan may be subject to changes during the audit.

		Done by	W/P Ref
	Goods and Services transactions to be at fair market value GCCR Section 23 (CICA 5815)		
E33.	<p>Obtain a copy of the Compliance Plan Committee reports and meeting minutes. Read the minutes and identify any transactions occurring between AUI and Affiliated Retailers.</p> <p>For all those transactions identified (if any) that individually and in aggregate are greater than \$500,000, obtain and review the accounting entries to verify the transaction was performed in accordance with the Arm's Length Principle as defined by the Organization for Economic Co-operation and Development (OECD). Obtain the associated contracts, invoices, and banking statements to support the value of the transaction(s) and tie those supporting documents to the accounting records. Compare the transaction valuation with a similar transaction between AUI and a non-affiliated company to assess the reasonability of the value.</p> <p>Assess the transaction was performed in accordance with the Arm's Length Principle and to ensure the comparative transactions are similar in nature and representative to that between AUI and its Affiliated Retailer(s).</p> <p>To test the completeness of the goods and services transactions reported to the Compliance Plan Committee, document the process of reporting the goods and service transactions to the Compliance Plan Committee and test to verify the process is as documented (Review quarterly reports and compare to Inter-Affiliate Transactions). To determine if there were any transactions between AUI and affiliated retailers, perform the following functions:</p> <ul style="list-style-type: none"> • Review the Compliance Plan Committee reports and minutes; • Review the list of intercompany transactions; and • Request written confirmation from management that all transactions between AUI and affiliated retailers were provided to EY. 		
	Financial Transactions GCCR Section 24 (CICA 5815)		
E34.	Inquire from the Vice President Controller if AUI provided any loans, guarantees, security or other financial support to an Affiliated Retailer. Validate the response to the inquiry by reviewing the sub ledger or other accounts receivable records for any loans receivable and identify the counterparties to those loans.		
	Records and Accounts GCCR Section 26 Written Financial Transactions GCCR Section 27 Transaction records GCCR Section 28 Maintaining records GCCR Section 29 (CICA 5815)		
E35.	Inquire from the Vice President Controller if the accounts and records of AUI and any Affiliated Retailer are kept separate from each other, and sufficient records and accounts are maintained to enable an audit and accounts comply with any guidelines or record keeping required by the Alberta Utilities Commission and GAAP. Validate the response to these inquiries by reviewing the documentation prepared as part of the year end consolidated financial statement audit of AUI.		

AltaGas Utilities Inc. ("AUI")
Compliance Audit – Code of Conduct GCCR Audit Work Plan
December 31, 2013

The procedures of this detailed work plan may be subject to changes during the audit.

		Done by	W/P Ref
E36.	Obtain a list of all transactions between AUI and its Affiliated Retailers. For all transactions between AUI and Affiliated Retailers individually and in aggregate greater than \$500,000 annually, obtain the supporting agreement and any supporting invoices. Tie the terms and values within those supporting documents to the accounting records/journal entries. Compare the transaction valuation with a similar transaction between AUI and a non-affiliated company to assess the reasonability of the value (i.e. ensure the transaction was performed in accordance with the Arm's Length Principle as defined by the OECD).		
E37.	Obtain a document retention list or information to verify the records, accounts, financial transactions, reports and plans of AUI are being properly maintained in accordance with section 29 of the GCCR.		
	Compliance Plans and Reports GCCR Sections 30 & 32 (CICA 8600)		
E38.	Inquire if any complaints of alleged contraventions of the Compliance Plan or GCCR were received. If any complaints were received, verify they were forwarded and addressed by the Compliance Officer. Document and review how the complaints were handled.		
E39.	Inquire how the Compliance Plan and GCCR are overseen and monitored. Document and review the monitoring process and quarterly reports.		
E40.	Obtain and review the Compliance Plan Committee Minutes.		
	Quarterly and Annual Compliance Reports GCCR Section 33 (CICA 8600)		
E41.	Review the quarterly AUI Board of Director minutes to verify that any alleged and actual contraventions of the Compliance Plan and GCCR have been communicated to the Board of Directors of AUI.		
E42.	Review the annual compliance report submitted to the AUC for accuracy.		
E43.	Review AUI Board of Director minutes for discussions surrounding alleged and actual contraventions of the Compliance Plan.		
	Public Notice of Complaints GCCR Section 34 (CICA 8600)		
E44.	Document and review how AUI provides notice to the public on how complaints about contraventions of the Regulation may be made to the Commission. Inquire whether AUI provided notice to the public in 2013 and verify that AUI provided notice on how complaints about contraventions of the Regulation were made to the Commission.		
	Appointment of Auditor GCCR Section 37 (CICA 8600)		
E45.	Review the quarterly AUI Board of Director minutes to verify the auditor appointment was approved by AUC.		

**AltaGas Utilities Inc. ("AUI")
 Compliance Audit – Code of Conduct GCCR Audit Work Plan
 December 31, 2013**

The procedures of this detailed work plan may be subject to changes during the audit.

		Done by	W/P Ref
	Emergency Exceptions GCCR Section 42 (CICA 8600)		
E46.	Inquire if there has been any emergency action taken by AUI, AUI personnel, AUI Agents or AUI Agent's personnel in response to an emergency that threatens the safety of AUI personnel, Agents and Agent personnel or any other Person. If any, verify it was reported in writing to the Compliance Officer, reported to the Commission within ten working days and reported to the Compliance Plan Committee at the next meeting.		
	Reporting		
R1.	Prepare two reports: Report in accordance with section 5815 of the CICA Handbook with respect to the following sections: ▶ 7 ▶ 17 ▶ 22 to 24 ▶ 26 to 29 Report in accordance with section 8600 of the CICA Handbook with respect to all other sections of this GCCR that require compliance with the GCCR by AUI. These reports will include an appendix on management's interpretation of the Code of Conduct GCCR.		
R2.	Auditor identifying contraventions of this GCCR or a compliance plan, must prepare a separate detailed report setting out the contravention and any action that has been taken by AUI to address the contravention and prevent further contraventions.		
R3.	Obtain management representation letter.		

Prepared by: _____ Date: _____

Reviewed by: _____ Date: _____

Attachments:

- A. Alberta GCCR 183/2003 Gas Utilities Act Code of Conduct Regulation
- B. Gas Code of Conduct Regulation Compliance Plan
- C. CICA Handbook – Section 5815 – Special reports – audit reports on compliance with agreements, statutes and Regulations
- D. CICA Handbook – Section 8600 – Reviews of compliance with agreements and Regulations

AltaGas Ltd. ("AltaGas")
Compliance Audit – Code of Conduct GCCR
Audit Work Plan
December 31, 2013

The procedures of this detailed work plan may be subject to changes during the audit.

		Done by	W/P Ref
	Planning		
P1.	Understand the Alberta GCCR 183/2003 Gas Utilities Act – Code of Conduct Regulation ("GCCR").		
P2.	Review the Gas Code of Conduct Regulation Compliance Plan ("Compliance Plan") prepared by AltaGas.		
P3.	Prepare a proposal, detailed work plan and detailed budget.		
P4.	Interview management and staff to understand and document the processes and procedures in place to comply with the GCCR.		
P5.	Interpretations of the GCCR need to be captured and documented.		
P6.	Document our appointment as auditor by Alberta Utilities Commission.		
P7.	Prepare an engagement letter.		
P8.	Prepare a client assistance package, a list of interviewees and a questionnaire for interview.		
P9.	After completion of our understanding of the systems and procedures, design and document our testing strategy. Before commencing testing, contact Alberta Utilities Commission for discussion of testing strategy.		
P10.	If in the work plan procedures reference is made to testing on a sample basis, the following sample method will be applied. EY will obtain the 2013 population and will select the following sample to test: <ul style="list-style-type: none"> • Population greater than 250 occurrences – sample size of 25 items • Population ranges from 50 to 250 occurrences – sample size of 10% of the population • Population ranges from 5 to 50 occurrences – sample size of 5 items • Population is less than 5 occurrences, sample size of 100% 		
	Executing		
	Behaviour of AltaGas GCCR Section 3 (CICA 8600)		
E1.	Understand and document how AltaGas verifies that only AltaGas and AltaGas personnel perform functions for or undertake tasks on behalf of AltaGas.		
E2.	Understand and document how AltaGas verifies an acceptable understanding of the requirements of the Compliance Plan by AltaGas and AltaGas personnel.		
E3.	Understand roles and responsibilities within AltaGas regarding the Compliance Plan.		
E4.	Verify that all AltaGas personnel included on the AltaGas Personnel List executed an acknowledgement of understanding of personal obligations under the Compliance Plan, for new AltaGas personnel hires during 2013 ensure execution on acknowledgement occurred within 30 days of start of employment. For any subsequent amendments of the		

AltaGas Ltd. ("AltaGas")
Compliance Audit – Code of Conduct GCCR
Audit Work Plan
December 31, 2013

The procedures of this detailed work plan may be subject to changes during the audit.

		Done by	W/P Ref
	Compliance Plan, test to ensure that AltaGas personnel executed a supplementary acknowledgement of understanding of personal obligations under the Compliance Plan within 60 days of amendment coming into force.		
E5.	Verify for all employees for the 2013 compliance year that within 30 days after the end of the calendar year, employees included on the AltaGas Personnel List on December 31, 2013 executed a confirmation of compliance towards the Compliance Plan during 2013.		
E6.	Review the AltaGas web-site to verify the Compliance Plan and GCCR are posted for viewing and updated as necessary. Verify that for 2013 there is a record of the website review by the Compliance Officer that ensures the Compliance Plan posted is current and accurate. EY will determine whether the compliance plans were updated for any change in circumstances (if any) through a review of the AUC Decisions, inquiry and discussions with management, review of the Compliance Plan Committee meeting minutes and obtaining letters of representations from management.		
E7.	Inquire with management whether any breach of the Compliance Plan occurred during 2013. If any, obtain and review the supporting documentation.		
	Tying Prohibited GCCR Sections 4 & 6 (CICA 8600)		
E8.	Inquire of the Divisional Vice President if any communications were distributed to the public or to customers, if any, verify that communications were reviewed at least quarterly for compliance towards the Compliance Plan by the Compliance Officer. For communications distributed, review and document the communications.		
E9.	On a sample basis (reference is made to P10) test the occurrence and accuracy of the Compliance Officer's monthly review of AltaGas' billing envelope, its contents, and bill distributed to AltaGas customers to ensure that they do not contain language that requires or induces AltaGas customers to purchase any goods or services from an affiliated retailer.		

AltaGas Ltd. ("AltaGas")
Compliance Audit – Code of Conduct GCCR
Audit Work Plan
December 31, 2013

The procedures of this detailed work plan may be subject to changes during the audit.

		Done by	W/P Ref
	Advertising GCCR Section 7 (CICA 5815)		
E10.	<p>The name and logo of a gas distributor and its Affiliated Retailers must clearly indicate that they are separate entities. If not, the Affiliated Retailer must, in any internet text or written material published or sent that markets retail gas services, include a conspicuous statements to the following effects:</p> <p>(a) customers are not required to acquire gas or other goods or services from the Affiliated Retailer in order to receive regulated gas services from the gas distributor or default supply provider;</p> <p>(b) the place where customers may obtain the current list of licensed retailers maintained in accordance with the Fair Trading Act and the regulations under that Act.</p> <p>Invoices are issued by AltaGas monthly and a standard invoice template is used for each month. Select a sample from the total 2013 population (based on sample methodology as referred to P10) Review the invoice and note whether the logo and name presented for the gas distributor and affiliated retailer were clearly presented as different entities. If this is not the case, check the invoice to ensure the above statements required by Section 7 are clearly presented on the invoice.</p> <p>Access the AltaGas website and review the material on the website to ensure that it is clear to customers they are not required to acquire gas from the affiliated retailer (AltaGas) in order to receive service from the gas distributor (AUI) and a location where alternative retailers can be located is provided.</p>		
	Disclosure of Customer Information with Consent GCCR Sections 9 to 12 & 20 to 21 (CICA 8600)		
E11.	Understand and document how AltaGas protects the confidentiality of customer information.		
E12.	Understand and document how AltaGas verifies that only AltaGas and AltaGas personnel perform functions for or undertake tasks on behalf of AltaGas .		
E13.	Regarding electronic data maintained and stored within the AltaGas Electronic Customer Information Repository, understand and document what access controls, including remote access, exist and how they are monitored.		
E14.	Review and document the processes described within the Director Information Technology of AltaGas quarterly reports that allow for confirmation that only AltaGas personnel had electronic access to each Electronic Customer Information Repository maintained by AltaGas. Review conclusions within such reports, investigate any exceptions if noted and review the Compliance Officer's prepared Compliance Plan Contravention Report.		
E15.	Review, document and investigate (where required) of Compliance Officer's quarterly approval of access rights of accessibility fields in each Electronic Customer Information Repository is consistent with the access granted under terms of the Compliance Plan.		
E16.	Interview Compliance Officer to gain understanding of what security features exist for off-site storage of AltaGas customer information.		

**AltaGas Ltd. ("AltaGas")
 Compliance Audit – Code of Conduct GCCR
 Audit Work Plan
 December 31, 2013**

The procedures of this detailed work plan may be subject to changes during the audit.

		Done by	W/P Ref
E17.	Discuss with Compliance Officer and understand how it is verified that AltaGas personnel that are granted access to AUJ customer information use such information only in relation to the provision of Gas Management Services.		
E18.	Discuss with Compliance Officer, and review quarterly internal communication from the Compliance Officer to AltaGas personnel, to ensure that AltaGas personnel whom have direct interaction with AUJ customers do not have access to Electronic Customer Information Repository containing AUJ customer information while performing services to AltaGas.		
E19.	Inquire of the – Divisional Vice President Power Commercial & Optimization, if any customers provided AltaGas with written consents for release of customer information during 2013, in addition if any customer information was released without obtaining customer consent. Obtain and review copies of each customer's consent, ensuring that only AltaGas authorized the release of information, the content of the form of customer consent for release was in accordance with the GCCR and that all release of customer information was logged within a separate database with the content of provisions for release of customer information as outlined in the GCCR adhered.		
E20.	Discussion with Compliance Officer to understand process undertaken during quarterly reviews to ensure separate work premises from AUJ is maintained.		
E21.	Verify on a sample basis (reference is made to P10) that contracts with AltaGas personnel and contractors contain provisions related to the non-disclosure of the confidential information (including terms subsequent to employment termination).		
E22a	Make inquiries of the Compliance Officer to determine whether there were any instances where AltaGas Customer Information was improperly sought by a non-AltaGas personnel, and if those incidents were properly reported.		
E22b	Review procedure of informing terminating personnel of their obligation to continue to protect the confidentiality of Customer Information.		
	Conditions of Access Written Communications with Retailers GCCR Section 17 (CICA 5815)		
	This section relates to distributors only and has no impact on AltaGas as they serve only as a retailer; therefore no audit procedures are required.		
	Efficiency without unfair competition GCCR Section 19 (CICA 8600)		
E23.	Inquire if any sharing costs between AltaGas and AUJ is in place, including sharing of costs of gas purchases. If any, verify on a sample basis (reference is made to P10) that appropriate allocation and recording of the economic benefits or costs between AltaGas and AUJ retailer are tracked in separate records and accounts maintained by AltaGas and AUJ. Discuss with Senior Vice President Finance and Chief Financial Officer as to the nature of justification of costs and ensure approvals obtained in accordance with authority levels contained within Compliance Plan.		

AltaGas Ltd. ("AltaGas")
Compliance Audit – Code of Conduct GCCR
Audit Work Plan
December 31, 2013

The procedures of this detailed work plan may be subject to changes during the audit.

		Done by	W/P Ref
	Joint acquisitions, research and dispositions Section 22 (CICA 5815)		
E24.	<p>Inquire if any joint acquisitions of products and/or services between AUI and any AltaGas took place, if there are shared costs or expenses associated with research and development, or if AUI and AltaGas separately or jointly leases or has disposed of jointly acquired property. Validate the responses to these inquiries by obtaining and reading the Compliance Committee meeting minutes and any other applicable Board minutes. Obtain a list of capital additions and research expenses (which agrees to the accounting general ledger) to further validate the nature of these transactions. If any such transactions are noted, obtain the supporting transaction documentation (invoices, purchase agreements, etc) for each transaction to determine whether or not the accounting entries reflect an appropriate allocation and recording of the economic benefits or costs between AUI and AltaGas in a manner consistent with the benefits or costs attributable to AUI and AltaGas.</p> <p>To test the symmetry of recording and reporting of transactions by AUI and its Affiliated Retailers, EY will compare the transaction recorded in the General Ledger by AUI to that recorded in the General Ledger by the Affiliated Retailer. EY will investigate if the amounts appear to be inappropriate or inconsistent.</p> <p>To address the risk of cross-subsidization in gas purchases, the following procedures are performed:</p> <ul style="list-style-type: none"> • To assess whether there has been any cross-subsidization related to gas purchases, EY will review the monthly imbalance settlement invoice to assess whether the acquisition of gas favours the affiliated retailers. • Randomly select a sample from the total population of the 2013 intercompany transactions (based on the sample methodology as referred to in P10) between the default retailer and the affiliated retailer and determine that the selected intercompany transaction did not result in cross-subsidization. <p>Randomly select a sample from the total population of 2013 gas purchases for the default retailer and affiliated retailer (based on the sample methodology as referred to in P10) and determine that no cross-subsidization has taken place.</p>		
	Goods and Services transactions to be at fair market value GCCR Section 23 (CICA 5815)		
E25.	<p>Obtain a copy of the Compliance Plan Committee reports and meeting minutes. Read the minutes and identify any transactions occurring between AUI and AltaGas.</p> <p>For all those transactions identified (if any) that individually and in aggregate are greater than \$500,000, obtain and review the accounting entries to verify the transaction was performed in accordance with the Arm's Length Principle as defined by the Organization for Economic Co-operation and Development (OECD). For all those transactions identified (if any), obtain and review the accounting entries to verify the transaction(s) was entered at fair market value. Obtain the associated contracts, invoices, and banking statements to support the value of the transaction(s) and tie those supporting documents to the accounting records. Compare the transaction valuation with a similar transaction between AltaGas and a non-affiliated company to assess the reasonability of the value.</p> <p>Assess the transaction was performed in accordance with the Arm's Length Principle</p>		

AltaGas Ltd. ("AltaGas")
Compliance Audit – Code of Conduct GCCR
Audit Work Plan
December 31, 2013

The procedures of this detailed work plan may be subject to changes during the audit.

		Done by	W/P Ref
	<p>and to ensure the comparative transactions are similar in nature and representative to that between AUI and its Affiliated Retailers(s)</p> <p>A comparative transaction will be used to assess the fair market value and compliance with the policies if the comparative transaction is similar in nature and representative to that between AltaGas and its Affiliated Retailers(s).</p> <p>To test the completeness of the goods and services transactions reported to the Compliance Plan Committee, document the process of reporting the goods and service transactions to the Compliance Plan Committee and test to verify the process is as documented (Review quarterly reports and compare to Inter-Affiliate Transactions). To determine if there were any transactions between AUI and affiliated retailers, perform the following functions:</p> <ul style="list-style-type: none"> • Review the Compliance Plan Committee reports and minutes; • Review the list of intercompany transactions; and • Request written confirmation from management that all transactions between AUI and affiliated retailers were provided to EY. 		
	Financial Transactions GCCR Section 24 (CICA 5815)		
E26.	This section does not have any requirements which impact AltaGas as a retailer.		
	Records and Accounts GCCR Section 26 Written Financial Transactions GCCR Section 27 Transaction records GCCR Section 28 Maintaining records GCCR Section 29 (CICA 5815)		
E27.	Inquire from the Vice President and Corporate Controller if the accounts and records of AUI and AltaGas are kept separate from each other, and sufficient records and accounts are maintained to enable an audit and accounts comply with any guidelines or record keeping required by the Alberta Utilities Commission and GAAP. Validate the response to these inquiries by reviewing the documentation prepared as part of the year end consolidated financial statement audit of AltaGas Ltd.		
E28.	Obtain a listing of all transactions between AUI and AltaGas. For all transactions between AUI and AltaGas individually and in aggregate greater than \$500,000 annually, obtain the supporting agreement and any supporting invoices. Tie the terms and values within those supporting documents to the accounting records/journal entries. Compare the transaction valuation with a similar transaction between AltaGas and a non-affiliated company to assess the reasonability of the value (i.e. ensure the transaction was performed in accordance with the Arm's Length Principle as defined by the OECD.		
E29.	Obtain a document retention listing or information to verify that the records, accounts, financial transactions, reports and plans of AltaGas Ltd. are being properly maintained in accordance with section 29 of the Gas Utilities Act Code of Conduct Regulation.		
	Compliance Plans and Reports GCCR Sections 30 & 32 (CICA 8600)		
E30.	Inquire if any complaints of alleged contraventions of the Compliance Plan or GCCR were received. If any, complaints were received, verify that they were forwarded and addressed by the Compliance Officer. Document and review how the complaints were handled.		
E31.	Inquire how the Compliance Plan and GCCR are overseen and monitored. Document		

**AltaGas Ltd. ("AltaGas")
Compliance Audit – Code of Conduct GCCR
Audit Work Plan
December 31, 2013**

The procedures of this detailed work plan may be subject to changes during the audit.

		Done by	W/P Ref
	and review the monitoring process and quarterly reports.		
E32.	Obtain and review the Compliance Plan Committee Minutes.		

AltaGas Ltd. ("AltaGas")
Compliance Audit – Code of Conduct GCCR
Audit Work Plan
December 31, 2013

The procedures of this detailed work plan may be subject to changes during the audit.

		Done by	W/P Ref
	Quarterly and Annual Compliance Reports GCCR Section 33 (CICA 8600)		
E33.	Review the quarterly AltaGas Board of Director minutes to verify that any alleged and actual contraventions of the Compliance Plan and GCCR have been communicated to the Board of Directors of AltaGas.		
E34.	Review the annual compliance report submitted to the Alberta Utilities Commission for accuracy.		
E35.	Review Board of Director minutes for discussions surrounding alleged and actual contraventions of the Compliance Plan.		
	Public Notice of Complaints GCCR Section 34 (CICA 8600)		
E36.	Ensure AltaGas included on customer bills a text message that complaints about contraventions to the Gas Code of Conduct Regulation be made to the Alberta Utilities Commission in accordance with the AltaGas compliance plan.		
	Appointment of Auditor GCCR Section 37 (CICA 8600)		
E37.	Review all the quarterly AltaGas Board of Director minutes to verify the auditor appointment approved by Alberta Utilities Commission.		
	Emergency Exceptions GCCR Section 42 (CICA 8600)		
E38.	Inquire if there has been any emergency threatening the safety of AltaGas or AltaGas personnel and contractors, or any other person. If any, verify that it was reported in writing to the Compliance Plan Committee.		

AltaGas Ltd. ("AltaGas")
Compliance Audit – Code of Conduct GCCR
Audit Work Plan
December 31, 2013

The procedures of this detailed work plan may be subject to changes during the audit.

		Done by	W/P Ref
	Reporting		
R1.	Prepare two reports: Report in accordance with section 5815 of the CICA Handbook with respect to the following sections: <ul style="list-style-type: none"> • 7 • 17 • 22 to 24 • 26 to 29 Report in accordance with section 8600 of the CICA Handbook with respect to all other sections of this GCCR that require compliance with the GCCR by AltaGas. These reports will include an appendix on management's interpretation of the Code of Conduct GCCR.		
R2.	Auditor identifying contraventions of this GCCR or a compliance plan, must prepare a separate detailed report setting out the contravention and any action that has been taken by AltaGas to address the contravention and prevent further contraventions.		
R3.	Obtain management representation letter.		

Prepared by: _____ Date: _____

Reviewed by: _____ Date: _____

Attachments:

- A. Alberta GCCR 183/2003 Gas Utilities Act Code of Conduct Regulation
- B. Gas Code of Conduct Regulation Compliance Plan
- C. CICA Handbook – Section 5815 – Special reports – audit reports on compliance with agreements, statutes and Regulations
- D. CICA Handbook – Section 8600 – Reviews of compliance with agreements and Regulations