

ELECTRICITY REPORTING AND RECORD KEEPING REQUIREMENTS

Version Dated: April 4, 2008

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1 GENERAL AND ADMINISTRATIVE PROVISIONS

1.1 The purpose of these reporting and record keeping requirements

These reporting and record keeping requirements set the minimum reporting and record keeping requirements with which a licensee must comply. Other reporting and record keeping requirements specific to a licensee may also be contained in individual licences or regulatory instruments specific to a licensee (for example, in a rate order).

1.2 Definitions

“Act” means the *Ontario Energy Board Act, 1998*, c. 15, Schedule B;

“affiliate” has the meaning given to it under the *Business Corporations Act* (Ontario);

“Board” means the Ontario Energy Board;

“conditions of service” means the document developed by a distributor in accordance with section 2.4 of the Distribution System Code that describes the operating practices and connection policies of the distributor;

“consumer” means a person who uses, for the person’s own consumption, electricity that the person did not generate;

“distributor” means a person who owns or operates a distribution system and is licensed as a distributor by the Board;

“HOEP” means Hourly Ontario Energy Price;

“IESO” means the Independent Electricity System Operator;

“information services” means computer systems, services, databases and persons knowledgeable about the utility’s information technology systems;

“retailer” means a person who retails electricity and is licensed as a retailer by the Board;

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“RPP” means the “Regulated Price Plan”, being the rates for commodity set by the Board from time to time under section 79.16 of the Act as set out in the Standard Supply Service Code;

“SSS” means “standard supply service”, being the manner in which a distributor must fulfill its obligation to sell electricity under section 29 of the *Electricity Act, 1998* or to give effect to RPP rates determined by the Board;

“transmitter” means a person who owns or operates a transmission system facility and is licensed as a transmitter by the Board;

“uniform system of accounts” means the system of accounts prescribed in the Board’s Accounting Procedures Handbook for Electric Distribution Utilities; and

“WAHSP” means the weighted average hourly spot price referred to in section 3.2.1 of the Standard Supply Service Code.

1.3 Interpretation

Unless otherwise defined in these reporting and record keeping requirements, words and phrases that have not been defined shall have the meaning ascribed to them in the licences issued by the Board, the Act or the *Electricity Act, 1998* as the case may be. Words importing the singular include the plural and vice versa. A reference to a document or a provision of a document includes an amendment or supplement to, or a replacement of, that document or that provision of that document.

If the time for doing an act under these reporting and record keeping requirements expires on a day that is not a business day, the act may be done on the next day that is a business day. For this purpose, a “business day” means any day that is not a Saturday, a Sunday or a legal holiday in the Province of Ontario.

1.4 To whom these reporting and record keeping requirements apply

These reporting and record keeping requirements apply to all electricity distributors, transmitters and retailers licensed by the Board under Part V of the Act. All licensed distributors, transmitters and retailers are obligated to comply with the reporting and record keeping requirements as a condition of their licence. However, the retailer

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provisions do not apply to distributors who are also licensed as retailers for the purpose of providing standard supply service.

1.5 Manner and format of reporting and record keeping

The reporting and record keeping requirements will be in the manner and format as prescribed by the Board.

1.6 Periods for which information is reported

Annual reporting covers information for the entire calendar year, from January 1 to December 31. Quarterly reporting covers information for each quarter of the calendar year - from January 1 to March 31, April 1 to June 30, July 1 to September 30 and October 1 to December 31. Monthly reporting covers information for each entire month of the calendar year, from January to and including December.

1.7 Confidentiality of information

The Board intends to treat information filed under the specific sections of these Electricity Reporting and Record Keeping Requirements listed below in confidence. All other information filed will be placed on the public record directly.

- Distributor: 2.1.2 (2); 2.1.3; 2.1.5 (labour and functional categories); 2.1.7; 2.1.9; 2.3.1; 2.3.2; 2.3.3; 2.3.5 (3 and 4); 2.3.6; 2.3.7; and 2.3.8
- Transmitter: 3.3.2; 3.3.4 (3 and 4); 3.3.5; and 3.3.6
- Retailer: 4.1.1; 4.2.1; 4.2.2; 4.2.3; and 4.2.4

The Board reserves the right to disclose aggregated information where the identity of any individual cannot be determined. The Board cautions parties that information treated as confidential may still be disclosed in a proceeding before the Board. However, a party would be able to request the Board to hold the document in confidence in that proceeding. The Board further cautions parties that it is subject to the *Freedom of Information and Protection of Privacy Act (Ontario)*.

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2 DISTRIBUTORS

2.1 Reporting

- 2.1.1 A distributor shall provide in the form and manner required by the Board, quarterly, on the last day of the month following the quarter end, balances of all deferral/ variance accounts referred to in the Accounting Procedures Handbook, their related sub-accounts and associated information required by the Accounting Procedures Handbook.
- 2.1.2 A distributor shall provide in the form and manner required by the Board, quarterly, by the end of the second month following the quarter end, a summary of the following market monitoring information:
1. total number of consumers on SSS for each rate class sub-divided by a) consumers paying the HOEP or WAHSP, b) consumers paying the two-tiered RPP price referred to in section 3.3 of the Standard Supply Service Code, and c) consumers paying the time-of-use RPP price referred to in section 3.4 of the Standard Supply Service Code, at the end of the preceding quarter; and
 2. total number of consumers enrolled with a retailer (completed enrollments only) at the end of the preceding quarter, by retailer and for each rate class.

Distributors who are not connected to the IESO-controlled grid and are exempted from subsection 26(1) of the *Electricity Act, 1998*, are exempted from this reporting requirement.

- 2.1.3 A distributor shall provide in the form and manner required by the Board, quarterly, by the end of the second month following the quarter end, the following market monitoring information for the preceding quarter:
1. total billed energy sales in kWhs for each rate class sub-divided by a) consumers on SSS paying the HOEP or WAHSP, b) consumers on SSS paying the two-tiered RPP price referred to in section 3.3 of the Standard Supply Service Code, and c) consumers on SSS paying the time-of-use RPP price referred to in section 3.4 of the Standard Supply Service Code;
 2. for each retailer, billed energy sales in kWhs, for each rate class; and
 3. total street and sentinel lighting sales volume in kWhs.

Distributors who are not connected to the IESO-controlled grid and are exempted from subsection 26(1) of the *Electricity Act, 1998* are exempted from this reporting requirement.

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- 2.1.4 A distributor shall, provide in the form and manner required by the Board, annually, by January 31, information measuring its performance for the preceding calendar year against the minimum standards established by the Board for the service quality indicators, as set out in Chapter 15 of the 2006 Electricity Distribution Rate Handbook.
- 2.1.5 A distributor shall provide in the form and manner required by the Board, annually, by April 30, statistics on performance based regulation related information for the preceding calendar year, as referenced in section 12.4.4 of the Electricity Distribution Rate Handbook dated March 9, 2000.
- 2.1.6 A distributor shall provide the Board annually, by April 30, audited financial statements for the preceding calendar year for the corporate entity regulated by the Board. Where the financial statements of the corporate entity regulated by the Board contain material businesses not regulated by the Board, or where the regulated entity conducts more than one activity regulated by the Board, the distributor shall disclose separately information about each operating segment in accordance with the Segment Disclosure provisions corporate entities are encouraged to adopt by the Canadian Institute of Chartered Accountants Handbook.
- 2.1.7 A distributor shall provide the Board annually, by April 30, a trial balance in uniform system of accounts format supporting the audited financial statements, for the preceding calendar year.
- 2.1.8 Intentionally left blank.
- 2.1.9 A distributor shall file, on the last day of the month following any quarter end upon which the distributor receives a notice of assessment or reassessment from the taxing authority:
- a copy of the notice; and
 - a copy of the statement of adjustment(s) if applicable.
- 2.1.10 A distributor shall provide in the form and manner required by the Board, annually, by April 30, information on affiliate arrangements and transactions for the preceding calendar year, as follows:
1. the total annual dollar amount and number of transactions involving sales to all affiliates;
 2. the total annual dollar amount and number of transactions involving purchases from all affiliates;
 3. the monthly weighted average total dollar amount of loans to each affiliate outstanding during the year; and
 4. the monthly weighted average total dollar amount of loans from each affiliate outstanding during the year.

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- 2.1.11 A distributor shall provide in the form and manner required by the Board, annually, by April 30, a list of retailers who have service agreements with the distributor at the end of the preceding calendar year. The list shall indicate the type(s) of billing option(s) (retailer consolidated, distributor consolidated or split) and the service agreement reference number.
- 2.1.12 A distributor shall provide in the form and manner required by the Board, annually, by April 30, reporting on its conservation and demand management activities in the preceding calendar year.

2.2 Certification

- 2.2.1 A distributor shall provide in the form and manner required by the Board, annually, by April 30, a self-certification statement on director independence described in the Affiliate Relationships Code for Electricity Distributors and Transmitters, signed by both the chief executive officer and the senior regulatory officer or other senior officer of the utility confirming that at least one-third of the utility's Board of Directors was independent from any affiliate during the preceding calendar year.
- 2.2.2 Where a distributor shares information services with an affiliate the distributor shall provide in the form and manner required by the Board, annually, by April 30, a self-certification statement on data security arrangements, signed by both the chief executive officer and the senior information technology officer or other senior officer of the utility confirming compliance with the access protocols and the services agreement during the preceding calendar year referenced in the Affiliate Relationships Code for Electricity Distributors and Transmitters.
- 2.2.3 A distributor shall provide in the form and manner required by the Board, annually, by April 30, a self-certification statement signed by both the chief executive officer and the senior regulatory officer or other senior officer of the utility confirming: (a) that in ensuring compliance with the Affiliate Relationships Code for Electricity Distributors and Transmitters during the preceding calendar year, the utility has:
1. performed periodic compliance reviews;
 2. communicated the Affiliate Relationships Code for Electricity Distributors and Transmitters to its employees; and
 3. monitored its employees' compliance with the Affiliate Relationships Code for Electricity Distributors and Transmitters; and
- (b) that they are satisfied the utility has complied with the Affiliate Relationships Code for Electricity Distributors and Transmitters.

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2.3 Record Keeping

- 2.3.1 A distributor shall maintain records of all written complaints by consumers and market participants regarding services provided under the terms of the distributor's licence and responses for a period of two years and provide the following information, in a form and manner and at such times as may be requested by the Board:
1. the name and address of the complainant;
 2. a description of the nature of the complaint including a copy of the written complaint;
 3. a description of the remedial action taken; and
 4. a copy of any correspondence received and/or sent with respect to each specific complaint.
- 2.3.2 A distributor shall maintain records and provide in a form and manner and at such times as may be requested by the Board, the uniform system of accounts balances mapped and reconciled to the audited financial statements.
- 2.3.3 A distributor shall maintain and provide in a form and manner and at such times as may be requested by the Board, detailed records of all economic evaluations conducted to comply with the requirements of by the Distribution System Code. The records are to be retained for two years beyond the end of the customer connection horizon specified in Appendix B to the Distribution System Code.
- 2.3.4 A distributor shall maintain and provide in a form and manner and at such times as may be requested by the Board, records on corporate relationships as follows:
1. a list of all affiliates with whom the utility transacts, including business addresses, a list of the officers and directors, and a description of the affiliate's business activity;
 2. a corporate organization chart indicating relationships and ownership percentages; and
 3. the utility's specific costing and transfer pricing guidelines, tendering procedures and services agreement(s).
- 2.3.5 Where the total cost of all transactions with a particular affiliate exceeds \$100,000 on an annual basis, a distributor shall maintain and provide in a form and manner and at such times as may be requested by the Board, separate records showing:
1. the name of the affiliate;
 2. the product, service, resource or use of asset in question;
 3. the dollar value of each transaction and the form of price or cost determination; and

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4. the date of each transaction and/or the start and completion dates for project-type transactions.
- 2.3.6 Where a distributor shares information services with an affiliate the distributor shall maintain and provide in a form and manner and at such times as may be requested by the Board, separate records substantiating all review(s) complying with the provisions of section 5970 of the CICA Handbook referenced in and conducted under the Affiliate Relationships Code for Electricity Distributors and Transmitters.
- 2.3.7 A distributor shall maintain and provide in a form and manner and at such times as may be requested by the Board, records substantiating the self-certification statement referred to in section 2.2.3 confirming compliance with the Affiliate Relationships Code for Electricity Distributors and Transmitters, including:
1. individual files for each compliance review containing working papers substantiating the compliance review report;
 2. details as to when the Affiliate Relationships Code for Electricity Distributors and Transmitters was communicated to its employees - date, what was communicated, to whom it was communicated, other pertinent information; and
 3. details on the positions and/or staff being monitored, when, how and frequency.
- 2.3.8 A distributor shall file with the Board, on request, copies of service agreements with retailers.
- 2.3.9 A distributor shall maintain and provide in a form and manner and at such times as may be requested by the Board, records of both annual summary reports of detailed patrol inspection activities of the condition of the distribution system that have taken place during the previous year as well as an outline of inspection plans (compliance plans) for the next year, as described in Appendix C of the Distribution System Code.
- 2.3.10 Intentionally left blank.
- 2.3.11 A distributor shall maintain and provide in a form and manner and at such times as may be requested by the Board, records on applications for the connection of embedded generation facilities to the distribution system, including connections to distribution systems embedded within the distributor's system, and that information shall include the following in relation to each application:
1. the name of the applicant and the date of the applicant's request for a preliminary meeting;
 2. the proposed generation facility's fuel type, size, and location;

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3. the dates the applicant is provided with an impact assessment, a detailed cost estimate, an offer to connect, and a queue position;
4. the impact assessment, including metering requirements, the detailed cost estimate, and the offer to connect;
5. the date the distributor advises any directly connected transmitter or distributor that the distributor is preparing a detailed cost estimate;
6. the date and reasons for any reassignment of the applicant's position in the distributor's queue; and
7. the date the distributor connects the generation facility to its distribution system.

3 TRANSMITTERS

3.1 Reporting

- 3.1.1 A transmitter shall provide in the form and manner required by the Board, quarterly, on the last day of the month following the quarter end, balances of all deferral/variance accounts, their related sub-accounts and associated information.
- 3.1.2 A transmitter shall provide in the form and manner required by the Board, annually, by April 30, information on affiliate arrangements and transactions for the preceding calendar year, as follows:
 1. the total annual dollar amount and number of transactions involving sales to all affiliates;
 2. the total annual dollar amount and number of transactions involving purchases from all affiliates;
 3. the monthly weighted average total dollar amount of loans to each affiliate outstanding during the year; and
 4. the monthly weighted average total dollar amount of loans from each affiliate outstanding during the year.

3.2 Certification

- 3.2.1 A transmitter shall provide in the form and manner required by the Board, annually, by April 30, a self-certification statement on director independence described in the Affiliate Relationships Code for Electricity Distributors and Transmitters, signed by both the chief executive officer and the senior regulatory officer or other senior officer

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of the utility confirming that at least one-third of the utility's Board of Directors was independent from any affiliate during the preceding calendar year.

- 3.2.2 Where a transmitter shares information services with an affiliate the transmitter shall provide in the form and manner required by the Board, annually, by April 30, a self-certification statement on data security arrangements, signed by both the chief executive officer and the senior information technology officer or other senior officer of the utility confirming compliance with the access protocols and the services agreement during the preceding calendar year referenced in the Affiliate Relationships Code for Electricity Distributors and Transmitters.
- 3.2.3 A transmitter shall provide in the form and manner required by the Board, annually, by April 30, a self-certification statement signed by both the chief executive officer and the senior regulatory officer or other senior officer of the utility confirming: (a) that in ensuring compliance with the Affiliate Relationships Code for Electricity Distributors and Transmitters during the preceding calendar year, the utility has:
1. performed periodic compliance reviews;
 2. communicated the Affiliate Relationships Code for Electricity Distributors and Transmitters to its employees; and
 3. monitored its employees' compliance with the Affiliate Relationships Code for Electricity Distributors and Transmitters; and
- (b) that they are satisfied the utility has complied with the Affiliate Relationships Code for Electricity Distributors and Transmitters.

3.3 Record Keeping

- 3.3.1 A transmitter shall maintain and provide in a form and manner and at such times as may be requested by the Board, records of all requests made for connection to the transmitter's transmission system and their eventual disposition, including any customer impact assessments conducted by the transmitter and any system impact assessments conducted by the IESO.
- 3.3.2 A transmitter shall maintain and provide in a form and manner and at such times as may be requested by the Board, detailed records of all economic evaluations conducted to comply with the requirements of the Transmission System Code, including the economic evaluations referred to in sections 6.2.24, 6.3.9 and 6.3.17 of the Transmission System Code. Each record must show the details of the economic evaluation and include, as applicable, the determination of the customer's risk classification and the resulting economic evaluation period, the load forecast, the

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project capital costs, the ongoing operation and maintenance costs, the project after tax incremental cost of capital, and the justification for all of the study parameters.

- 3.3.3 A transmitter shall maintain and provide in a form and manner and at such times as may be requested by the Board, records on corporate relationships as follows:
1. a list of all affiliates with whom the utility transacts, including business addresses, a list of the officers and directors, and a description of the affiliate's business activity;
 2. a corporate organization chart indicating relationships and ownership percentages; and
 3. the utility's specific costing and transfer pricing guidelines, tendering procedures and services agreement(s).
- 3.3.4 Where the total cost of all transactions with a particular affiliate exceeds \$100,000 on an annual basis, a transmitter shall maintain and provide in a form and manner and at such times as may be requested by the Board, separate records showing:
1. the name of the affiliate;
 2. the product, service, resource or use of asset in question;
 3. the dollar value of each transaction and the form of price or cost determination; and
 4. the date of each transaction and/or the start and completion dates for project-type transactions.
- 3.3.5 Where a transmitter shares information services with an affiliate the transmitter shall maintain and provide in a form and manner and at such times as may be requested by the Board, separate records substantiating all review(s) complying with the provisions of section 5970 of the CICA Handbook referenced in and conducted under the Affiliate Relationships Code for Electricity Distributors and Transmitters.
- 3.3.6 A transmitter shall maintain and provide in a form and manner and at such times as may be requested by the Board, records substantiating the self-certification statement referred to in section 3.2.3 confirming compliance with the Affiliate Relationships Code for Electricity Distributors and Transmitters, including:
1. individual files for each compliance review containing working papers substantiating the compliance review report;
 2. details as to when the Affiliate Relationships Code for Electricity Distributors and Transmitters was communicated to its employees - date, what was communicated, to whom it was communicated, other pertinent information; and
 3. details on the positions and/or staff being monitored, when, how and frequency.
- 3.3.7 A transmitter shall maintain and provide in a form and manner and at such times as may be requested by the Board, records of all transmission system circuit trips coincident with telecommunication failures described in section 10.1.9 of the Transmission System Code.

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4 RETAILERS

4.1 Reporting

- 4.1.1 A retailer shall provide in the form and manner required by the Board, quarterly, on the last day of the month following the period end, a summary of the following market monitoring information:
1. name of retailer;
 2. number of consumers with signed contracts by distributor for each major market segment (i.e. residential, commercial and industrial); and
 3. simple average length of consumer contracts (i.e. not energy or consumer weighted) and their range (shortest and longest duration) for each major market segment (i.e. residential, commercial and industrial).

Retailers licensed to act as an agent only, are exempt from this requirement.

4.2 Record Keeping

- 4.2.1 A retailer with customers who are residential or small business consumers using less than 150,000kWh annually, shall maintain for a period of two years and provide in a form and manner and at such times as may be requested by the Board, records of all written complaints by consumers and market participants regarding services provided under the terms of the retailer's licence and responses, containing the following information:
1. the name and address of the complainant;
 2. a description of the nature of the complaint including a copy of the written complaint;
 3. a description of the remedial action taken; and
 4. a copy of any correspondence received and/or sent with respect to each specific complaint.

Retailers licensed to act as agent only, are exempted from this requirement.

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- 4.2.2 A retailer shall maintain for a period of two years or two years beyond the end of the contract for items 3, 4, 5 and 6, and provide in a form and manner and at such times as may be requested by the Board, records of sales personnel and customer information containing the following information:
1. a list of its salespersons including their name and agent number where applicable;
 2. a list of its contracted customers;
 3. permission from each customer, in writing, to submit a request to a distributor to allow the electricity retailer to supply electricity to the customer;
 4. a contract with each customer, with the customer's signature, to purchase electricity from the electricity retailer;
 5. for contracts entered on or after July 1, 2002, the notice of reaffirmation of the contract by the customer; and
 6. for contracts renewed or extended for a period of more than one year on or after August 1, 2002, the notice of acceptance of the renewal or extension from the customer.
- 4.2.3 A retailer with customers who are residential or small business consumers using less than 150,000kWh annually, shall maintain for a period of two years and provide in a form and manner and at such times as may be requested by the Board, records of staff training material containing the following information:
1. training manuals and other print material;
 2. training videos;
 3. codes of conduct;
 4. newsletters, bulleting, updates, circulars, notices, instruction sheets and other similar materials;
 5. scripts used for door-to-door solicitation of existing or prospective customers; and
 6. certification by each sales employee and sales agent that the training has been received and that the person is familiar with, and will abide by, the Electricity Retailer Code of Conduct.
- 4.2.4 A retailer with customers who are residential or small business consumers using less than 150,000kWh annually, shall maintain for a period of two years and provide in a form and manner and at such times as may be requested by the Board, marketing information containing the following:
1. offers (defined as a proposal to enter into a contract, agency agreement, or any other agreement or combination thereof, made to an existing or prospective consumer), including hard copies of Web pages containing offers;
 2. promotional material including pamphlets, brochures, bill inserts, coupons and flyers;
 3. application/ registration forms;
 4. form letters sent to existing and prospective consumers;

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5. sample identity cards (including photograph), outerwear, business cards and contact information of sales representatives; and
6. reference material including utility bills, price comparisons with details of price offers and forecasts (of the retailer) and other energy suppliers quoted, shown (or carried so as to be seen) or provided to existing or prospective consumers (records shall be kept for each price change in the reference material).