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BY EMAIL AND WEB POSTING

March 26, 2019

**To: All Licensed Electricity Distributors
All Other Interested Parties**

Re: 2019 Reporting and Record-Keeping Requirements Filing Guide

Electricity distributors are required to complete their annual Reporting and Record-Keeping Requirements (RRR) filings by **April 30, 2019**. The annual RRR input forms for completing the filings are available in the [RRR e-Filing Services portal](#).

OEB staff has issued an updated [2019 RRR Filing Guide](#) (Guide) to assist distributors in completing their annual RRR filings. The updated Guide reflects new requirements established by the OEB and new filing instructions for existing reporting requirements. The Guide also provides distributors with guidance on improving the accuracy of RRR reporting and data quality assurance based on OEB staff's findings from data quality reviews of past RRR filings.

RRR 2.1.22 and 3.1.7 Cyber Security

On November 29, 2018, the OEB amended the RRR to require licensed distributors and transmitters to report information on their cyber security readiness state and actions they are undertaking relative to their cyber security risks. A new form is included for this reporting and a self-certification statement is required by the Chief Executive Officer with respect to the reported state of cyber security readiness. The first submissions are due by April 30, 2019.

RRR 2.1.20 & 2.1.21 Publicly Traded Securities

In 2018, the reporting of publicly traded securities information was aligned with the RRR annual filing process. A new Excel form for the publicly traded securities filings will be sent shortly via email to your regulatory contact. This email will also contain instructions

for filing via the [OEB's Secure File Transfer Protocol \(SFTP\) server](#). The filings have been simplified for cases where an entity is affiliated with other OEB-licensed entities, such that now only one form is required to be submitted.

Trial Balance Reporting Issues

The correct application of accounting rules and reporting is required to ensure that trial balance data produces reliable and comparable results across the sector. OEB staff have reviewed and assessed past OM&A account balances reported in the RRR 2.1.7 filings. A key finding is the inconsistent practices among distributors in relation to use of certain accounts and the reporting of OM&A balances. Staff has identified a number of specific issues and advices for the reporting of OM&A account balances. Distributors are expected to review the guidance included in the Guide starting on page 135, to improve the quality and consistency of trial balance data.

Data Quality Assurance to Support RRR Certification

In order to certify their RRR filing, electricity distributors are expected to have adequate processes and controls including quality assurance and quality control in place to validate the data prior to submission to the OEB. The filing of data extractions from a distributor's system or other sources in the absence of data validation is counterproductive as it may lead to data revisions by distributors.

To enhance the quality of reported data, distributors are expected to undertake their own detailed data validation and assurance reviews prior to the data submission. Page 7 of the Guide includes examples of common quality assurance checks that should be completed prior to filings. The OEB's expectation is that distributors will undertake the necessary data validation to support RRR certification that reported data is accurate.

Please refer to the [Guide](#) on the OEB's Reporting webpage for details on these key areas mentioned above, as well as all reporting requirements.

Any questions relating to this letter should be directed to IndustryRelations@oeb.ca.

Yours truly,

Original Signed By

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Manager, Licensing & Performance Reporting