



Ohio Administrative Code

Rule 4901:1-14-07 Audits.

Effective: May 26, 2023

(A) The commission shall conduct, or cause to be conducted, periodic financial audits of each gas or natural gas company subject to the provisions of this chapter and division (C)(4) of section 4905.302 of the Revised Code. Except as provided in paragraph (B) of this rule and division (C) of section 4905.302 of the Revised Code, and unless otherwise ordered by the commission, each audit shall be conducted by a qualified independent auditing firm.

(B) The commission may, upon the request of any party or upon its own initiative, conduct the audits required under this rule. In determining whether to do so, the commission may consider:

- (1) The number of customers served by the company;
 - (2) The cost of employing an independent auditor;
 - (3) The availability of the commission staff to conduct the required audits; and
 - (4) Such other factors as the commission considers appropriate.
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