



Ohio Administrative Code

Rule 4901:1-44-05 Audits.

Effective: [September 10, 2026](#)

- (A) The commission will conduct, or cause to be conducted, periodic audits of each electric distribution utility's PIPP rider. Except as provided in paragraph (B) of this rule and unless otherwise ordered by the commission, each audit will be conducted by a qualified 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 utility;
 - (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.