

**Duke Energy Progress, LLC
Docket No. E-2, Sub 1300
Public Staff Data Request No. 2
Date Requested: October 7, 2022
Date Due: As soon as possible after filing**

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Subject of Data Request: General Accounting

Please provide any available responses in a searchable native electronic format. If in Excel format, be sure to include all working formulas. In addition, please include (1) the name and title of the individual who has the responsibility for the subject matter addressed therein, and (2) the identity of the person making the response by name, occupation, and job title.

1. Please provide in searchable format the minutes of the (i) Board of Directors and (ii) Committees of the Board of Directors for each of the following companies from December 1, 2019, through the current date:
 - a. Duke Energy Progress, LLC (DEP);
 - b. Duke Energy Business Services (DEBS); and
 - c. Duke Energy Corporation (Duke Energy).
2. Please in searchable format all presentations to the Board of Directors and Committees of the Board of Directors for DEP, DEBS, and Duke Energy, from December 1, 2019, through the current date.
3. Please provide a listing of all internal audits, including both completed internal audits and internal audits currently incomplete or in progress, related to DEP from November 1, 2019 through the current date. This list should indicate the subject of the internal audit, and the date of the report on the internal audit, if completed.
4. Please provide a listing of all internal audits, including both completed internal audits and internal audits currently incomplete or in progress, related to DEBS from November 1, 2019 through the current date. This list should indicate the subject of the internal audit, and the date of the report on the internal audit, if completed.

5. Were there any audits of DEP and / or the Service Company by the FERC in the last five years? If so, please provide the following information for each FERC audit:
 - a. A description of the audit;
 - b. The current status of the audit; and
 - c. A copy of any letters, reports, findings, conclusions, etc. related to the audit.
6. Are there any FERC audits of DEP scheduled or expected to be conducted that are not included in the response to Item 5 above? If so, please provide the following information for each of the scheduled or expected audits:
 - a. A description of the audit;
 - b. The current status of the audit; and
 - c. A copy of any letters, memorandums, etc. related to the audit.
7. Please provide a listing of any assessments, management reviews or other studies performed internally by DEP or DEBS from 2019 through the current date that fall outside the normal course of business. (Examples are studies on potential cost reductions, process improvements, benchmarking, initiatives, best practices, salaries, executive compensation, vegetation management and trimming, outage management, or other operations of the Company.)
8. Please provide a listing of any studies or assessments that were performed by an outside consultant or outside entity (such as a regulatory agency) from 2019 through the current date that fall outside the normal course of business. (Examples are studies on evaluations of cost reductions, any Nuclear Regulatory Commission Review, any Institute of Nuclear Power Operations Review and Assessment, evaluations conducted by consultants, corporate level audits, salaries studies, and executive compensation studies.)
9. Please make available the audit workpapers of the Company's external auditor for DEP for the calendar years 2019, 2020, and 2021. If possible, please make these workpapers available in the Raleigh area.
10. Please make available the audit workpapers of the Company's external auditor for DEBS for the calendar years 2019, 2020, and 2021. If possible, please make these workpapers available in the Raleigh area.
11. Please provide the following information concerning the corporate accounting manuals for DEP:

- a. Please provide a copy of the current corporate accounting manuals for DEP, in particular any information related to account structures, descriptions, details, and codes.
 - b. If revisions have been made to the manuals since April 1, 2019, please provide a list of the revisions that were made, including a description of each revision and when it was made.
12. Please provide the following concerning the cost allocation manual (CAM) for DEBS:
 - a. A copy of the current CAM.
 - b. If revisions were made to the CAM since April 1, 2019, a list of the revisions made, including a description and the date of each revision.
13. Please provide an organization chart for DEP by department, as well as for all service companies and other affiliates that interfaced and/or interacted with DEP from 2019 to date.