**Section 285.150 General Information Requirements to Be Available**

The utility shall make the following information available to the Commission Staff at the utility's office:

a) The work papers of the independent auditor related to the utility's most recent fiscal year for which an audit has been completed and the test year used in the current filing. If no independent auditor’s opinion is expressed on the utility alone, then the audit workpapers for the utility’s parent shall be made available. The work papers shall include engagement letters, representation letters, and additional correspondence between the utility and the independent auditor regarding the engagement;

b) Information directly or indirectly supporting the utility's testimony, exhibits, and standard information requirements submitted in conjunction with the utility's filing for a tariff rate increase, such as workpapers, invoices, the general ledger, schedules, other supporting data, etc.;

c) All minutes of board of directors meetings for the utility and all minutes of board of director meetings for its parent and all other affiliated interests to the extent those minutes relate to transactions listed in Section 285.3150 between the utility and such affiliated interests and a list of all other affiliated interests defined by Section 7-101 of the Act [220 ILCS 5/7-101];

d) List of all internal audits and all audits by outside entities performed during the past three years. The list will include the title of the audit, the scope of the audit, and the date of the audit report;

e) Any written communications from the independent auditor received by the utility since the last rate case that indicates the existence of any material weakness in the utility's internal controls;

f) Information pertaining to legal matters, defined as any case or lawsuit whose potential liability is greater than $100,000, included within any reserve or test year operating expense as follows:

1) Filing date of case or lawsuit;

2) Description of case or lawsuit;

3) Amount of any damages sought;

4) Amount of any damages awarded, if any;

5) Estimated liability and amount included in any reserve or expense account in the test year; and

6) Status of case or lawsuit.

g) The most recently filed federal income tax return (If the utility is part of an affiliated group of companies and its federal income tax information is filed as part of a consolidated federal income tax return, the utility shall provide for review both the consolidated federal income tax return and the utility's information return prepared to support the consolidated federal income tax return.);

h) The most recently filed State income tax return (If the utility files its Illinois state income tax as part of a unitary business group; the utility shall provide for review the unitary business group's Illinois State income tax return and the utility's information return prepared to support the unitary busi­ness group's Illinois State income tax return.);

i) Existing accounting procedures manual or guidelines that describe the utility's policy, rules, and accounting treatment, including, but not limited to, the following subjects: construction work in progress, accumulated depreciation, advances, contributions in aid of construction, customer deposits, capital and operating leases, and materials and supplies related to construction;

j) Current contracts with outside collection agencies;

k) Current organizational chart of the utility that includes the names of all employees primarily concerned with regulatory affairs and the names of all supervisors in those departments primarily concerned with accounting, rates, finance, or budgeting;

l) All minutes of board of directors audit committee meetings for the utility and all minutes of the board of directors audit committee meetings for its parent to the extent those minutes relate to transactions listed in Section 285.3150 between the utility and any affiliated interest;

m) Executive compensation for each of the three consecutive years immediately preceding the test year and the test year. Information provided for each of the highest-paid five officers and the total of all officers other than the five listed shall include:

1) Annual base salary including deferred amounts;

2) Bonus, performance shares, or other variable amounts;

3) Value of stock options awarded;

4) Benefits (cash value of special life insurance or medical benefits not provided to other employees);

5) Other, such as use of company car, company airplane, purchase discounts, club memberships, etc.; and

6) Value of agreements to executives resigning during the year;

n) A listing of all incentive compensation and year-end bonus plans provided to employees. The number of years of information provided shall be according to the test year proposed as directed in Section 285.3000(e). Information provided shall include:

1) A description of the incentive compensation plans and year-end bonus plans, including goals and achievement levels for each plan;

2) For each plan, the employee classification (e.g., all, executives, all union, pipe-fitters local, salaried, etc.) included in the plan;

3) Costs associated with each plan;

4) Total cost of all plans;

5) Amount expensed for all plans;

6) Percentage of total cost of all plans expensed;

7) Amount capitalized for all plans;

8) Percentage of total cost of all plans capitalized;

9) Amount capitalized;

 10) Percentage capitalized;

 11) Amount expensed; and

 12) Percentage expensed.