

APPENDIX A TO GAO 2020-XX

**IMPROVING PROCEDURAL EFFICIENCIES
GUIDELINES AND RECOMMENDATIONS**

- I. The following guidelines apply to all docketed proceedings of the Indiana Utility Regulatory Commission (“Commission” or “IURC”):
 - A. All hearings, pre-hearing conferences, technical conferences, and attorney conferences, except for public field hearings, may be conducted electronically:
 - 1) if no party objects; and/or
 - 2) at the discretion of, and determination by, the Presiding Officers, on a case-by-case basis.
- II. The following guidelines and recommendations apply to all Commission docketed proceedings, except for small utility rate case proceedings under Indiana Code § 8-1-2-61.5:
 - A. The petitioner must submit written testimony in support of the request(s) made in its petition.
 - B. An index of issues shall be included by any party that has at least four witnesses providing testimony and at least two of those witnesses are providing testimony on the same issue(s). The example of the Indiana Michigan Power Company rate case (IURC Cause No. 45235) is recommended.
 - C. Any workpapers submitted by any party shall be submitted as Excel spreadsheets with formulas intact and with explicit references to workpapers or linkages to all source or precursor spreadsheets.
 - D. Petitioners are encouraged to provide additional information for background and education in their case-in-chief, including responses to expected questions, to the extent practicable and permissible and, if applicable, without unilaterally disclosing confidential settlement negotiations.
 - E. Proposed orders shall:
 - 1) Provide facts used to support the findings and cite those facts, providing the exhibit name/designation and page number;
 - 2) Limit the recitation of facts to those that are the substantive evidence upon which the findings that support the ultimate conclusion(s) are based;

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- 3) Not contain any new evidence or new factual arguments (i.e., not submitted or made during the evidentiary hearing); and
 - 4) Not include settlement agreements entered into after the record is closed.
- F. Parties entering into settlement agreements after the record is closed must request that the record be reopened so that the parties may provide testimony in support of their settlement agreement.
- III. The following guidelines and recommendations apply to all Commission docketed proceedings that include a request for cost recovery, except for small utility rate case proceedings under Ind. Code 8-1-2-61.5:
- A. A petitioner's case-in-chief shall contain the information needed to support its request(s) and include, either in its petition or in an accompanying summary document, an estimated dollar amount for which cost recovery is being requested and an estimate of the percentage increase in rates resulting from the requested cost recovery.
- IV. The following guidelines and recommendations apply to all rate cases submitted to the Commission, except for small utility rate case proceedings under Ind. Code 8-1-2-61.5:
- A. At a minimum, in addition to the Balance Sheet and Income Statement, the testimony and workpapers shall present the following specific schedules: Sch. 1 Revenue Requirements, Sch. 4. Net Operating Income, and the Gross Revenue Conversion Factor in the general presentation of municipal and investor-owned utility strawman schedules, which are posted on the Commission's website. Specifically, Sch. 4 *Pro Forma* statement should be detailed by each revenue and expense category. Every adjustment to revenues and expenses should at a minimum include the historic test year or base year, the adjustments, and pro-forma amounts, as well as reference(s) to where more detail of the calculation may be found.
- V. Pilot programs should:
- A. Provide necessary information;
 - B. Describe the use of objective criteria for evaluation of the success or usefulness of the program;
 - C. Allow for reasonable flexibility; and
 - D. Include testimony regarding why the program benefits all of the utility's customers, not just the participants (i.e., why it is in the public interest of all of the utility's customers).
- VI. [Any additional items for this GAO??]