STATE OF CALIFORNIA GAVIN NEWSOM, *Governor*

PUBLIC UTILITIES COMMISSION
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298

FILED
11/16/26
01:55 PM
R2401018

November 16, 2026

Agenda ID #24654
Quasi-Legislative

TO PARTIES OF RECORD IN RULEMAKING 24-01-018:

This is the proposed decision of Commissioner John Reynolds. Until and unless the Commission hears the item and votes to approve it, the proposed decision has no legal effect. This item may be heard, at the earliest, at the Commission's December 17, 2026, Business Meeting. To confirm when the item will be heard, please see the Business Meeting agenda, which is posted on the Commission's website 10 days before each Business Meeting.

Parties of record may file comments on the proposed decision as provided in Rule 14.3 of the Commission's Rules of Practice and Procedure.

/s/ MICHELLE COOKE
Michelle Cooke
Chief Administrative Law Judge

MLC:hma/sgu
Attachment

COM/JR5/hma/sgu **PROPOSED DECISION** **Agenda ID #24654**
Quasi-Legislative

Decision **PROPOSED DECISION OF CMMR J. REYNOLDS (MAILED 11/16/26)**

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Order Instituting Rulemaking to Establish Energization Timelines.	Rulemaking 24-01-018

DECISION ESTABLISHING AUDITOR REQUIREMENTS AND REMEDIAL ACTIONS FRAMEWORK PURSUANT TO SENATE BILL 254

TABLE OF CONTENTS

Title **Page**

DECISION ESTABLISHING AUDITOR REQUIREMENTS AND REMEDIAL ACTIONS FRAMEWORK PURSUANT TO SENATE BILL 254 1
Summary 2
1. Background 2
1.1. Submission Date 5
2. Issues Before the Commission 5
3. Energization Timeline Compliance, Remedial Actions, and Commission Enforcement 7
3.1. Applicability to Small and Multijurisdictional Utilities 7
3.2. Scope and Availability of Necessary Data 7
3.3. Trigger for Remedial Actions 9
3.4. Scope of Remedial Actions 11
3.5. Monitoring Compliance with Remedial Actions 15
3.6. Enforcement Policy 16
4. Auditor Scope and Selection 18
4.1. Auditor Requirements for Small and Multijurisdictional Utilities 18
4.2. Joint or Individual Auditors 18
4.3. Auditor Recommendation and Selection Process 21
4.4. Cost Recovery for SB 254 Auditors 22
5. Summary of Public Comment 24
6. Procedural Matters 25
7. Comments on Proposed Decision 25
8. Assignment of Proceeding 25
Findings of Fact 25
Conclusions of Law 28
ORDER 30

DECISION ESTABLISHING AUDITOR REQUIREMENTS AND REMEDIAL ACTIONS FRAMEWORK PURSUANT TO SENATE BILL 254

Summary

This decision directs Pacific Gas and Electric Company, San Diego Gas & Electric Company, and Southern California Edison Company (together, the Large Utilities) to jointly retain an auditor through staggered timelines to comply with the requirements established by Senate Bill 254 (Becker, 2025) and authorizes the Large Utilities to establish memorandum accounts to record and track the costs incurred for that purpose.

This decision also requires any Large Utility that does not meet the energization timelines established by Commission Decision 24-09-020 to file annual remedial action plans describing the actions they will take to ensure future compliance. The decision also establishes a process for the Commission to monitor the utilities' adherence to those plans and finds that the existing Commission enforcement policy established by Resolution M-4846 is an appropriate enforcement framework for the program in its current form.

This proceeding remains open.

1. Background

The Commission issued Rulemaking (R.) 24-01-018, the *Order Instituting Rulemaking to Establish Energization Timelines*, on January 25, 2024, to implement certain provisions of Senate Bill (SB) 410 (Becker, 2023) and Assembly Bill (AB) 50 (Wood, 2023). SB 410 and AB 50, in relevant part, together direct the Commission to establish average and maximum targets for the time electric corporations take to energize customers and set forth reporting requirements for those electric corporations. On September 17, 2024, the Commission issued Decision (D.) 24-09-020 adopting an energization framework, biannual reporting requirements, and a

data template for Pacific Gas and Electric Company (PG&E), San Diego Gas & Electric Company (SDG&E), and Southern California Edison Company (SCE) (together, the Large Utilities).

SB 410 also authorized electrical corporations to request authority to establish a ratemaking mechanism to record costs, incremental to the funds authorized in their General Rate Cases (GRCs), that the corporations incurred in the course of energizing customers. SB 410 added Section 938 to the California Public Utilities Code, [1] which requires any corporation that received such authorization to retain an independent third-party auditor to review the corporation's energization processes. PG&E and SDG&E, but not SCE, requested and were granted authority pursuant to SB 410 to create a ratemaking mechanism to record incremental energization costs to retain an independent auditor and file biannual reports on their energization process.[2] SDG&E subsequently elected not to establish a ratemaking mechanism and sent notice on September 23, 2026 of their decision to the service lists for R.24-01-018, Application (A.) 26-06-014, and A.26-06-015. Accordingly, SDG&E did not execute a contract to retain an independent third-party auditor pursuant to SB 410. PG&E, however, did establish an SB 410 ratemaking mechanism, retained an auditor, and submitted its first three required auditor reports on June 13, 2025, November 26, 2025, and May 21, 2026.[3]]

SB 410 added Section 934(d), which requires the Commission to order utilities that do not meet their energization timelines to take remedial actions necessary to meet those timelines. On September 19, 2025, Governor Newsom

[1] Unless otherwise indicated, all future references to Cal. Pub. Util. Code Sections reference the California Public Utilities Code.

[2] *See* Commission Decisions D.24-07-008 and D.25-10-034.

[3] PG&E will submit its next SB 410 third-party auditor report on November 25, 2026.

signed SB 254 (Becker, 2025) into law which added, among other things, California Public Utilities Code Sections (Cal. Pub. Util. Code Sections) 934(g) and 940 to statute. Cal. Pub. Util. Code Section 934(g) requires the Commission to establish, on or before January 1, 2027, an enforcement policy that includes penalties for not complying with the remedial actions required pursuant to Section 934(d). [4] Section 940 requires the Commission to direct electrical corporations to retain a third-party auditor with responsibilities similar to the responsibilities of the auditors that PG&E and SDG&E retained pursuant to SB 410. On March 19, 2026, the Assigned Commissioner issued their Amended Phase 2 Scoping Memo and Ruling (Amended Phase 2 Scoping Memo) which, among other things, added to the scope of the instant proceeding a set of questions related to the implementation of the auditor requirements established by SB 254. On April 16, 2026, opening comments on the Amended Phase 2 Scoping Memo were filed and served by CTIA and Powering America's Commercial Transportation (PACT). On April 30, 2026, opening comments were filed and served by Public Advocates Office at the California Public Utilities Commission (Cal Advocates), the California Association of Small and Multi-Jurisdictional Utilities (CASMU), the California Community Choice Association (CalCCA), the California Solar & Storage Association (CalSSA), the California Broadband & Video Association (CalBroadband), CALSTART, the Clean Coalition, the Coalition of California Utility Employees (CUE), CTIA, the Environmental Defense Fund (EDF), the Bay Area Housing Advocacy Coalition (HAC), the Interstate Renewable Energy Council (IREC), the Local Government Sustainable Energy Coalition (LGSEC), the Natural Resources Defense Council

[5] PG&E Opening Comments on Amended Phase 2 Scoping Memo at 3, Reply Comments at 8; SCE Opening Comments on Amended Phase 2 Scoping Memo at 3, Reply Comments on Scoping Memo at 7; SDG&E Opening Comments on Amended Phase 2 Scoping Memo at 3.

(NRDC), PG&E, the San Francisco Bay Area Planning and Urban Research Association (SPUR), the Solar Energy Industries Association (SEIA), SCE, the Southern California Tribal Chairmen's Association (SCTCA), and SDG&E. On May 27, 2026, SCTCA filed and served reply comments on the Amended Phase 2 Scoping Memo, and on May 28, 2026, reply comments were filed and served by Cal Advocates, CalBroadband, CalCCA, CalSSA, CALSTART, CUE, CTIA, EDF, IREC, NRDC, PG&E, SEIA, SCE, SDG&E, and The Utility Reform Network (TURN).

1.1. Submission Date

This matter was submitted on May 28, 2026, upon filing and service of reply comments on the Amended Phase 2 Scoping Memo.

2. Issues Before the Commission

This decision addresses the scoped issues related to the Energization Timeline Compliance, Remedial Actions, and Enforcement Policy and SB 254 Auditor requirements. These issues correspond to Sections A and C of the Second Amended Phase 2 Scoping Memo and are listed below:

1. **Energization Timeline Compliance, Remedial Actions, and Enforcement Policy**
    a. How should the Commission determine whether to order utilities to take remedial actions necessary to achieve their energization timeline targets?
    b. If the Commission determines that it must order remedial action, what remedial actions should the Commission order?
    c. How should the Commission monitor compliance with any remedial actions it orders?
    d. How should the Commission satisfy the requirement of Section 934(g) to establish an enforcement policy?
    e. Should the Commission use its existing Enforcement Policy (Resolution M-4846) to satisfy the requirements of Section 934(g)?

f. Should the Commission take action in addition to or separate from its existing Enforcement Policy?

2. Large Investor-Owned Utility (IOU) Auditor Selection

a. Should the Commission require the [Large Utilities] to jointly retain a single auditor to satisfy their SB 254 requirements?

b. How should the SB 254 auditor coordinate with the SB 410 auditors?

c. SB 410 does not allow utilities to pay for its auditing requirements using ratepayer funds, while SB 254 is silent on the topic. Which auditor-related costs should the Commission permit the [Large Utilities]to recover from ratepayers? Which costs should the Commission not permit the [Large Utilities]to recover from ratepayers?

d. What information should the Commission require the [Large Utilities]to provide as part of their nonbinding auditor recommendations?

e. What actions should the Commission take to formalize the SB 254 auditor's nonbinding recommendations?

3. Small and Multi-Jurisdictional Utility (SMJU) Auditor Selection

a. Should the Commission require the SMJUs to comply with the auditor requirements established by Section 940?

b. Should the Commission require the SMJUs to jointly retain a single auditor to satisfy their SB 254 requirements?

c. Which costs should the Commission permit the SMJUs to recover from ratepayers? Which costs should the Commission not permit the SMJUs to recover from ratepayers?

i. What information should the Commission require the SMJUs to provide as part of their nonbinding auditor recommendations?

3. Energization Timeline Compliance, Remedial Actions, and Commission Enforcement

3.1. Applicability to Small and Multijurisdictional Utilities

D.24-09-020 exempted the SMJUs from compliance with average and maximum energization timelines and did not require the SMJUs to submit Biannual Energization Reports. Given that the SMJUs do not currently have energization compliance targets, this decision only considers remedial actions and an enforcement framework for the Large Utilities.

3.2. Scope and Availability of Necessary Data

Parties disagree over whether current data reporting is sufficient for the Commission to evaluate the Large Utilities' energization performance. Relatedly, there is the question of whether the data are detailed enough for the Commission to develop remedial actions that are targeted and specific enough to effect material change. Given that the data sufficiency issue undergirds all of the issues addressed in this section, this decision addresses that issue first.

The Large Utilities argue that the existing data and compliance reports do not provide enough information for the Commission to order remedial actions.[5] The utilities point to gaps in the data; SCE points out that energization timelines for individual projects can last 18 months or more, and SDG&E argues that the Commission should not order remedial actions based on data the utility's systems cannot reliably produce and notes that useful data may not be available until at least three months after new data gathering solutions are put in place.[6]

[5] PG&E Opening Comments on Amended Phase 2 Scoping Memo at 3, Reply Comments at 8; SCE Opening Comments on Amended Phase 2 Scoping Memo at 3, Reply Comments on Scoping Memo at 7; SDG&E Opening Comments on Amended Phase 2 Scoping Memo at 3.

[6] SCE Opening Comments on Amended Phase 2 Scoping Memo at 6; SDG&E Opening Comments on Amended Phase 2 Scoping Memo at 5.

CalSSA, EDF, IREC, NRDC, SEIA, SCTA, and TURN argue that the Commission cannot and should not wait until more detailed information is available to order remedial actions. CalSSA and IREC highlight that the aggregate data currently reported demonstrate a growing history of utilities failing to comply with the timelines established by D.24-09-020, and all the aforementioned parties argue that if the Commission waits to establish remedial actions until the utilities produce detailed data, the Commission would be allowing the utilities to "use their own reporting failures as a justification for avoiding enforcement."[7] PACT suggests something of a middle ground, suggesting that the Commission initially focus its remedial actions to ensure timely and accurate data reporting.[8] Similarly, CalCCA recommends the Commission require the utilities to produce accurate and complete reports no later than March 31, 2027.[9]

There is some merit to Large Utilities' arguments that the current state of data availability limits the Commission's ability to order targeted process improvements, but none of that prevents the Commission from establishing a framework for remedial actions that it can later expand. Moreover, the Commission must establish a remedial action framework now so it can comply with its Section 934(g) obligation to establish, by January 1, 2027, an enforcement policy for failure to comply with remedial actions. The Commission may modify

[7] CalSSA Opening Comments on Amended Phase 2 Scoping Memo at 2; EDF Reply Comments on Scoping Memo at 4; IREC Opening Comments on Guidehouse Report at 11; NRDC Reply Comments on Scoping Memo at 8, SEIA Reply Comments on Scoping Memo at 4, SCTCA Reply Comments on Scoping Memo at 6, TURN Reply Comments on Scoping Memo at 2.

[8] PACT Reply Comments on Guidehouse Report at 2.

[9] CalCCA Opening Comments on Guidehouse Report at 5.

which data the Large Utilities must collect and report at a later stage in this proceeding.

3.3. Trigger for Remedial Actions

Cal Advocates, CalSSA, IREC, and TURN argue that remedial actions should be triggered when the Large Utilities' average energization timelines exceed the timelines set by D.24-09-020 but differ in the stringency of these rules. Cal Advocates and TURN argue that remedial actions should be triggered whenever a utility fails to meet any of the D.24-09-020 targets.[10] CalSSA argues for a 50 percent compliance threshold for average timelines.[11] IREC argues for remedial actions when any average target is exceeded or if 5 percent or more of the utility's projects exceed the maximum target.[12]

EDF, NRDC, SCE, and SEIA argue that remedial actions should be triggered by persistent (rather than single) instances of noncompliance (e.g., exceeding a timeline in two consecutive reporting periods). SCE proposes that the Large Utilities could achieve compliance by "demonstrated progress toward the maximum energization" targets. [13]

PG&E and SDG&E recommend the Commission should not order remedial actions based on timeline averages but instead on the projects exceeding the maximum timelines. [14]

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[10] Cal Advocates Opening Comments on Amended Phase 2 Scoping Memo at 2; TURN Reply Comments on Scoping Memo at 1.

[11] CalSSA Reply Comments on Scoping Memo at 3.

[12] IREC Reply Comments on Scoping Memo at 24, Opening Comments on Guidehouse Report at 16.

[13] EDF Opening Comments on Amended Phase 2 Scoping Memo at 3; NRDC Opening Comments on Amended Phase 2 Scoping Memo at 3; SCE Reply Comments on the Guidehouse Report at 3; SEIA Opening Comments on the Scoping Memo at 5.

[14] PG&E Opening Comments on Amended Phase 2 Scoping Memo at 2; SDG&E Reply Comments on Scoping Memo at 3.

HAC, IREC, LGSEC, and SCTCA argue that the Commission should initiate remedial actions in certain circumstances when individual projects' timelines go beyond certain deadlines. HAC recommends remedial actions when a utility fails to meet a communicated energization target date; [15] LGSEC suggests that when a utility fails to meet "essential" project due dates, remedial actions should automatically take effect; [16] SCTCA recommends firm deadlines instead of averages for essential Tribal projects. [17]

Party identify three main ways for the Commission to evaluate whether the Large Utilities' comply with timeline targets. The first is to monitor the average time to energization across all projects, the second is the portion of projects that exceed the maximum timeline set for their project type, and the third is tracking delays for individual projects. Each of these categories provides insight into the utilities' successes and areas where they have room for improvement. Reviewing the utilities' performance against the aggregate average timeline enables the Commission to measure overall progress toward accelerating customer energization. Tracking the percentage of projects exceeding the tariff- or project-specific maximum timelines gives insight into potential systemic problems that may require specific process improvements. Monitoring individual project performance ensures that utilities do not have an incentive to continue to let a project that is already late continue to linger because that project already counts toward the aggregate number of projects that exceed maximum timelines. The challenge with evaluating compliance by tracking individual projects is that the reporting can create significant administrative

[15] HAC Opening Comments on Amended Phase 2 Scoping Memo at 3.

[16] LGSEC Opening Comments on Amended Phase 2 Scoping Memo at 4.

[17] SCTCA Opening Comments on Amended Phase 2 Scoping Memo at 3.

burden and, as such, issues for individual projects are best addressed using existing complaint or dispute mechanisms.

Accordingly, this decision sets two conditions that may trigger remedial actions. These conditions are:

1. The average timeline of total projects in the Biannual Energization Report filed in March (March Energization Report) exceeds the average target timeline of 125 business days set by D.24-09-020[18];
2. More than 5% of total projects in the March Energization Report exceed the maximum target timelines for their associated tariffs or project type;

Projects that trigger upstream capacity work[19] may be considered in a future Decision.

3.4. Scope of Remedial Actions

Cal Advocates, CalCCA, Clean Coalition, EDF, IREC, NRDC, PACT, PG&E, and TURN argue that the remedial actions should largely take the form of corrective action plans, filed by a certain deadline, that identify and propose methods to address the root causes of the non-compliance. Clean Coalition argues that remedial action plans should be tied to auditor findings.[20] CalCCA proposes that the severity and detail of the remedial actions should increase with successive violations.[21] IREC asks for the action plans to contain a demonstration that the plan will result in compliance, and suggests that the plans should be

[18] D.24-09-020 at 30.

[19] According to D.24-09-020, "Upstream capacity upgrades are associated with energization projects that require new infrastructure beyond the customer's project site, such as new or upgraded circuits, upgraded substations, or a wholly new substation to support the new load" (pg. 3).

[20] Clean Coalition Opening Comments on Amended Phase 2 Scoping Memo at 4.

[21] CalCCA Opening Comments on Amended Phase 2 Scoping Memo at 7.

subject to Commission approval. [22] Cal Advocates, NRDC, PACT, PGE, and TURN largely agree. [23]

SCE and SDG&E argue for forward-looking, utility-specific, achievable objectives focused on the system – rather than individual project – level. [24]

Various parties propose specific remedies that the Commission should take now (e.g., CalSSA requests the Commission to order SCE to align its Main Panel Upgrade request process with PG&E's).

This decision agrees with the general sentiment of the parties that the scope and nature of the remedial actions should be informed by the utilities' energization performance. SCE and SDG&E are correct to point out that remedial actions should be specific to each utility, because each utility faces their own unique circumstances. This decision agrees that scope and magnitude of the remedial actions should be proportionate to severity and duration of noncompliance. First-time noncompliance should trigger an opportunity for utilities to attempt to diagnose and attempt to resolve the issues, while repeated and serious violations should incur heavier penalties and bring closer scrutiny. Accordingly, this decision requires the Large Utilities to take different remedial actions depending on the utilities' energization performance as shown in their March Energization Reports.

The Large Utilities shall each file and serve, within 60 days of the issuance of this decision, a Tier 3 advice letter proposing a suite of remedial actions. The

[22] IREC Reply Comments on Scoping Memo at 26.

[23] Cal Advocates Opening Comments on Amended Phase 2 Scoping Memo at 3; NRDC Opening Comments on Amended Phase 2 Scoping Memo at 8; PACT Opening Comments on Amended Phase 2 Scoping Memo at 4, PG&E Reply Comments on Scoping Memo at 7; TURN Reply Comments on Scoping Memo at 2.

[24] SCE Opening Comments on Amended Phase 2 Scoping Memo at 7; SDG&E Opening Comments on Amended Phase 2 Scoping Memo at 4.

Large Utilities shall propose one broad set of remedial actions for aggregate average and maximum delays and another broad set of remedial actions for individual maximum delays. The Tier 3 advice letter may designate remedial actions for each of the eight energization steps or may designate remedial actions to address the energization process more holistically. Examples of remedial actions may include, but are not limited to, improved customer intake accuracy, expedited dispute resolution mechanisms, and collaboration with local governments to expedite permitting delays. The Commission may choose to modify the remedial actions that are ultimately adopted by the Commission if it is later determined that the remedial actions appear ineffective or inefficient at bringing the Large Utilities back into timeline compliance. The Large Utilities may also propose changes to their remedial actions after they are adopted by the Commission. If, after implementing the Commission-approved remedial actions, the Large Utilities find that those actions have not achieved the intended outcomes or that other actions may be more effective, the Large Utilities may submit a petition for modification (PFM) of their approved suite of remedial actions, consistent with General Order 96-B, General Rule 8.2. For PFMs submitted one year after the issuance of this decision, the Large Utilities must submit justification as to why the PFM could not have been presented within the year after the effective date of the decision, per Rule 16.4(d) of the Commission's Rules of Practice and Procedure.

As ordered by this decision, any Large Utility that files a March Energization Report showing that (1) the utility is not compliant with the average timeline requirement, or (2) 5 percent or more of its projects exceed the maximum timeline threshold shall include a Remedial Action Plan (RAP) as an attachment to their March Energization Report that describes the remedial actions they plan to take to bring the utility back into timeline compliance. The

remedial actions described in the RAP must have been approved by the Commission in the resolutions disposing the Tier 3 advice letters. However, this provision does not restrict the utilities from conducting activity beyond what the Commission has approved in the remedial action resolutions. The utilities are required to comply with the energization timelines established by D.24-09-020 and the remedial actions approved by the Commission via resolution, and it is incumbent on the utilities to take whatever action is necessary to ensure such compliance. Each Large Utility shall only submit a RAP if its March Energization Report shows that the utility is out of compliance with the average timeline requirement or five percent or more of its projects' timelines exceed the maximum timelines for those projects. Individual project timeline exceedances shall not be addressed in the RAP filings.

Each shall identify and analyze the root causes of noncompliance, describe the specific Commission-approved remedial actions to address those root causes, propose and justify a timeline to implement those actions, and describe the expected magnitude and timeline of the results of the remedial actions. The RAP shall also describe the stakeholders with whom the utility will collaborate to implement the remedial actions and describe how the utility will coordinate with those stakeholders. The RAP shall prioritize identifying remedial actions that rely on operational improvements using existing resources. Finally, the RAP shall provide an overview of the completeness and accuracy of the data contained in the March Energization Report, identify and include a plan to address any gaps or inaccuracies in the data, and discuss (if necessary) how the Commission should take into account any data gaps when considering remedial actions and enforcement. Any utility filing a RAP shall have the SB 254 auditor review and provide feedback on the accuracy, feasibility, and anticipated

effectiveness of their filing in the SB 254 audit reports. The Commission will post each utility's RAP on its energization website.

3.5. Monitoring Compliance with Remedial Actions

EDF, PACT, PG&E, and SDG&E suggest that the Commission should conduct a biannual check to ensure the utilities are following through on their proposed remedial actions,[25] while CalCCA, CalSSA, Clean Coalition, and SEIA suggest more frequent reporting. [26]

This decision agrees with the parties that argue the Biannual Energization Reports are a natural place to track compliance with remedial actions, and an annual reporting period gives utilities enough time to implement and observe the results of their remedial actions. Accordingly, this decision directs each Large Utility, in its second and subsequent RAPs, to review any remedial actions they committed to in the previous year's RAP filing. These reports shall document whether the utility implemented its remedial actions as proposed in its previous RAP, explain and justify if the utility did not execute its previous RAP as planned, and describe the impact of those actions. In addition, the second and subsequent RAP filings shall identify which remedial actions have been the most successful in achieving the actions' intended outcomes. Each utility's SB 254 auditor shall include an evaluation of the RAPs in their SB 254 reports. If a utility's March Energization Report does not include any aggregate average or maximum timeline exceedances, and the utility did not identify any remedial

[25] EDF Opening Comments on Amended Phase 2 Scoping Memo at 4; PACT Opening Comments on Amended Phase 2 Scoping Memo at 5; PACT Opening Comments on Amended Phase 2 Scoping Memo at 4; SDG&E Opening Comments on Amended Phase 2 Scoping Memo at 4.

[26] CalCCA Opening Comments on Amended Phase 2 Scoping Memo at 14; CalSSA Opening Comments on Amended Phase 2 Scoping Memo at 3; Clean Coalition Opening Comments on Amended Phase 2 Scoping Memo at 4; SEIA Opening Comments on Amended Phase 2 Scoping Memo at 6.

actions it would undertake in the previous RAP filing, the utility is not obligated to submit a RAP filing for that year.

The Commission's Energy Division Staff (Energy Division), its successor, or alternative staff within the Commission as identified by the Commission's Executive Director, will review the RAP filings to evaluate whether the Large Utilities have complied with their remedial action plans and whether the remedial actions are achieving the intended outcomes and demonstrate sufficient progress toward achieving compliance. In cases where the utility's noncompliance with the remedial actions and/or energization performance is severe or enduring, Commission staff may take specific action, which could include one or more of the following. First, Commission staff in the Energy Division will address the RAPs in a workshop to discuss the utility's performance and whether the authorized remedial actions should be modified. Commission Staff in Energy Division may use the existing annual energization workshop or may determine to host an additional workshop. and may gather additional data via data requests, or take other steps as necessary to ensure the remedial actions are proportionate to the demonstrated need. Second, as discussed below, Energy Division may refer cases to the Commission's Consumer Protection and Enforcement Division (CPED) for enforcement action.

3.6. Enforcement Policy

Cal. Pub. Util. Code Section 934(g) requires the Commission to establish an enforcement policy "that includes penalties for not complying with the remedial actions." CalSSA, EDF, NRDC, and SCTCA agree that the enforcement policy established by Commission Resolution M-4846 will provide for sufficient and

effective enforcement of compliance with remedial action plans,[27] while CalCCA, LGSEC, PACT, SCE, SDG&E, and SEIA argue the Commission should adopt an energization-specific plan. [28]

While the Commission sees potential value in adopting an energization-specific policy, at this point in time, the remedial action plans are still inchoate and it would be premature to develop a more detailed, prescriptive policy. Accordingly, the Commission will use the existing Enforcement Policy adopted by Resolution M-4846 to enforce remedial action compliance.

Energy Division, using the monitoring approach described in the previous section, will ensure that utilities submit timely and complete RAPs and comply with the remedial actions ultimately adopted by the Commission. Should the Large Utilities fail to comply with these remedial actions to return to energization timeline compliance, Energy Division staff will use the guiding principles outlined in the existing Resolution M-4846 Enforcement Policy, including consistent and progressive enforcement. Energy Division staff may deploy any of the enforcement actions, such as issuing warning letters or notices of violation to the Large Utilities. If Energy Division identifies a potential violation of the remedial action requirements, including failure to submit a RAP if a Large Utility has exceeded one or both of the aggregate energization timelines, then Energy Division will document the nature and magnitude of the

[27] CalSSA Opening Comments on Amended Phase 2 Scoping Memo at 4; EDF Opening Comments on Amended Phase 2 Scoping Memo at 4; NRDC Opening Comments on Amended Phase 2 Scoping Memo at 5; SCTCA Opening Comments on Amended Phase 2 Scoping Memo at 11.

[28] CalCCA Opening Comments on Amended Phase 2 Scoping Memo at 8; LGSEC Opening Comments on Amended Phase 2 Scoping Memo at 5; PACT Opening Comments on Amended Phase 2 Scoping Memo at 6; SCE Opening Comments on Amended Phase 2 Scoping Memo at 9; SDG&E Opening Comments on Amended Phase 2 Scoping Memo at 6; SEIA Opening Comments on Amended Phase 2 Scoping Memo at 7.

violation and refer the issue to CPED pursuant to the procedures established by Resolution M-4846. Energy Division may refer a case to CPED at their discretion. When Energy Division refers a case to CPED, the referral may contain an explanation of the nature and severity of the violation.

As the program matures and the Commission gathers information from the updated data and the initial round of RAPs, the Commission may refine the energization enforcement policy.

4. Auditor Scope and Selection

4.1. Auditor Requirements for Small and Multijurisdictional Utilities

CASMU was the only entity to take a position on whether the SB 254 auditor requirements should apply to small and multijurisdictional utilities (SMJUs). CASMU notes that Cal. Pub. Util. Code Section 939, added by SB 410, authorized the Commission not to apply the auditor requirements to electrical corporations with fewer than 100,000 service connections and that SB 254 retains that carveout.[29]

This decision does not require the SMJUs to retain an SB 254 auditor. D.24-09-020 did not impose energization timelines or reporting requirements on SMJUs and, for the same reasons stated in D.24-09-020,[30] this decision also elects not to impose auditor requirements on SMJUs.

4.2. Joint or Individual Auditors

CalCCA argues that the Commission should direct the utilities to jointly retain a single auditor for consistency in approach, evaluation methodology, and reporting as well as cost-efficiency.[31]

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[29] CASMU Opening Comments on Amended Phase 2 Scoping Memo at 2.

[30] D.24-09-020 at pp. 79-80.

[31] CalCCA Opening Comments on Amended Phase 2 Scoping Memo at 10.

EDF, PG&E, SCE, and SDG&E argue the Commission should not require a single joint auditor because the utilities have unique circumstances, are differently situated since only two of the three requested to establish SB 410 ratemaking mechanisms, and joint management and split responsibilities would cause administrative complications.[32,33] Cal Advocates argues that the Commission should allow PG&E and SDG&E to retain the same auditors for SB 254 purposes that they contracted with to meet SB 410 requirements for the purpose of resource efficiency so long as the Commission puts in place certain protections to ensure the auditor's independence. [34]

SCTCA and LGSEC support either approach so long as the approach and success metrics are standardized between utilities.[35] TURN offers that it would be efficient for the same auditor to perform both the SB 410 and SB 254 audits for the same utility but emphasizes the importance of a standardized format for comparability across the Large Utilities. [36]

[32] EDF Opening Comments on Amended Phase 2 Scoping Memo at 19, PG&E Opening Comments on Amended Phase 2 Scoping Memo at 5, SCE Opening Comments on Amended Phase 2 Scoping Memo at 15, SDG&E Opening Comments on Amended Phase 2 Scoping Memo at 7.

[33] While both PG&E and SDG&E originally requested and were granted authority to establish an SB 410 ratemaking mechanism, only PG&E elected to establish the ratemaking mechanism and activate the requirement that they retain an independent third-party auditor. These parties (and others) submitted their comments on April 30, 2026, prior to SDG&E's September 23, 2026, notice stating it had decided not to establish a ratemaking mechanism, thus obviating the need for an auditor. As such, their comments – including SDG&E's – assumed SDG&E would also retain an auditor when, ultimately, it did not.

[34] Cal Advocates Opening Comments on Amended Phase 2 Scoping Memo at 14.

[35] SCTCA Opening Comments on Amended Phase 2 Scoping Memo at 19, SCTCA Opening Comments on Amended Phase 2 Scoping Memo at 10.

[36] TURN Reply Comments on Amended Phase 2 Scoping Memo at 5.

This decision authorizes PG&E, the only Large Utility that retained an SB 410 auditor,[37] to use the auditor reports produced by SB 410 auditor to meet SB 254 requirements until their statutory obligation under Cal. Pub. Util. Code Section 938(c) sunsets on July 1, 2028. PG&E may use their SB 410 audit reports to meet their portion of SB 254 reporting requirements so long as they ensure the reports meet the requirements established in this decision and are consistent with the reports developed by SCE and SDG&E.

This decision requires the Large Utilities to jointly retain a single auditor to meet the SB 254 requirements of Sections 940(a) through 940(c) for all time periods and utilities not covered by an existing SB 410 contract.[38] As noted above, PG&E shall use their SB 410 auditor until that statutory obligation expires in 2028, at which point it shall use the joint SB 254 auditor. As SCE did not request an SB 410 ratemaking mechanism and SDG&E decided not to establish such a mechanism, those utilities shall retain an auditor to meet the SB 254 requirements that begin in 2027. PG&E shall coordinate with SCE and SDG&E during the SB 254 auditor solicitation process to ensure consistency among all the reports. SCE's and SDG&E's shall file their first joint SB 254 report by December 31, 2027, and then bi-annually afterwards at the same time SB 410 reports are filed. This approach clarifies the separate but coordinated obligations that arise from SB 254 and SB 410 and avoids the potential for duplication and inconsistency that could arise from having multiple auditors simultaneously perform similar functions.

[37] *See* D.24-07-008 authorizing PG&E to establish the ratemaking mechanism and requiring PG&E to retain an auditor pursuant to SB 410.

[38] PG&E should continue its SB 410 reporting through July 1, 2028. PG&E's Electric Preliminary Statement Part KH Section 3 for the SB 410 associated Electric Capacity and New Business Interim Memorandum Account (ECNBIMA) states that "[t]his account will remain open to continue recording the ongoing revenue requirements beginning 1/1/2027 associated with eligible costs through 12/31/2026 until subsumed into a future GRC and are not subject to additional reasonableness reviews." The ECNBIMA has not been subsumed and remains open.

4.3. Auditor Recommendation and Selection Process

Parties put forth multiple recommendations about the information that the Large Utilities should submit to the Commission as part of their auditor recommendations. Cal Advocates requests information about the auditor's credentials, costs, and audit projects, cost information, information about conflicts of interest, and an overview of how the auditor will conduct its review.[39]

SDG&E recommends that the utilities provide information about the potential auditor's relevant experience, conflicts of interest, demonstration of independence and competencies.[40] LGSEC recommends similar information as well as information about how the auditor will evaluate the utility's decision to invest in traditional infrastructure versus non-wires alternatives, and a plan to coordinate with local governments.[41] SCTCA recommends the utilities provide information about the utilities' Tribe-specific competencies and include a plan for Tribal consultation.[42] CalCCA requests full transparency of audit results, SCE requests no less than six months to complete the solicitation and contracting, and PG&E takes no position.[43]

Cal Advocates, CalCCA, EDF, SCTCA request that the Commission allow stakeholders to comment on the Large Utilities' auditor recommendations.

This decision requires the Large Utilities to, within six months of the issuance of this decision, jointly file and serve a motion requesting the

[39] Cal Advocates Opening Comments on Amended Phase 2 Scoping Memo at 15.

[40] SDG&E Opening Comments on Amended Phase 2 Scoping Memo at 10.

[41] LGSEC Opening Comments on Amended Phase 2 Scoping Memo at 8.

[42] SCTCA Opening Comments on Amended Phase 2 Scoping Memo at 16.

[43] CalCCA Opening Comments on Amended Phase 2 Scoping Memo at 11, SCE Opening Comments on Amended Phase 2 Scoping Memo at 16, PG&E Opening Comments on Amended Phase 2 Scoping Memo at 6.

Commission to direct the utilities to retain a third-party auditor. The motion shall include a list of at least three potential auditors, an evaluation of each potential auditor's bid and qualifications, and a recommendation of which auditor the Commission should direct the utilities to retain. The motion shall contain, at minimum, the following information for each potential auditor:

- Qualifications and competencies of the firm, including the firm's prior work on related projects and the experience of the team that the auditor would assign to the project.
- Conflict of interest disclosures, including a list of the firm's current engagements with the Large Utilities, a list of any work performed for the Large Utilities concluded within the last three years, and any financial ties or affiliations the auditor has with the Large Utility.
- Projected cost of the engagement, as well as any contractual provisions that could lead to increased costs.

The joint filing shall recommend at least three auditors for the Commission to retain and justify the recommendations for each. The joint filing shall also describe any lessons that PG&E and SDG&E learned from their experiences soliciting and how working with SB 410 auditors may have informed their solicitation process and their proposed scope of work.[44] From the three recommendations, the Commission will select one joint SB 254 auditor. The Commission may choose to solicit party comments on the SB 254 proposals.

4.4. Cost Recovery for SB 254 Auditors

Cal Advocates, CalCCA, LGSEC, SCTCA, SEIA, and TURN argue that utility shareholders should pay for SB 254 auditors on the basis that SB 410 set a

[44] Before SDG&E notified the public about its decision to forego the SB 410 ratemaking mechanism and therefore the third-party auditor, SDG&E had already initiated its third-party reporting process with its solicited auditor.

cost recovery precedent and that ratepayers should not bear responsibility for audits of the utilities' statutory and regulatory obligations.[45]

PG&E, SCE, and SDG&E argue that the SB 254 auditors should be funded by ratepayers because the obligation applies to all utilities and is not dependent on discretionary utility action. They further argue that SB 254's silence on the matter is significant because SB 410 explicitly called for shareholder funding. This silence, they argue, indicates that costs should be recovered from ratepayers.[46] Cal Advocates argue that the legislature's silence is not indicative of the legislature's intent, that neither SCE nor PG&E referenced any statutory authority for their interpretation, and reiterate that the legislation stemmed from utility failures and noncompliance.[47]

The SB 254 audit report requirements, codified by Cal. Pub. Util. Code Section 940, are nearly identical to those of SB 410, codified by Cal. Pub. Util. Code Section 938. Cal. Pub. Util. Code Section 938 required that "electrical corporations shall not recover the costs of the third-party auditor from ratepayers." As Cal. Pub. Util. Code Section does not have parallel restrictions commenting on which entity pays, audit reports costs shall default to ratepayers. This decision authorizes each Large Utility to file a Tier 1 advice letter establishing a memorandum account that will be exclusively used to record the costs they incur for executing and managing the auditor contracts. The utilities

[45] Cal Advocates Opening Comments on Amended Phase 2 Scoping Memo at 14, CalCCA Opening Comments on Amended Phase 2 Scoping Memo at 12, LGSEC Opening Comments on Amended Phase 2 Scoping Memo at 7, SEIA Opening Comments on Amended Phase 2 Scoping Memo at 9, SCTCA Opening Comments on Amended Phase 2 Scoping Memo at 15, TURN Reply Comments on Amended Phase 2 Scoping Memo at 5.

[46] PG&E Opening Comments on Amended Phase 2 Scoping Memo at 6, SCE Opening Comments on Amended Phase 2 Scoping Memo at 16, SDG&E Opening Comments on Amended Phase 2 Scoping Memo at 9.

[47] Cal Advocates Reply Comments on Amended Phase 2 Scoping Memo at 1 to 4.

shall divide the costs among themselves in proportion to their last five years of energization-related capital expenditures, unless the utilities agree on and jointly propose another cost-allocation methodology that is approved by the Commission. If the utilities wish to propose a different cost-allocation methodology, they shall file a Tier 3 advice letter instead of the Tier 1 advice letter described above. The Large are authorized to establish a memorandum account to record the costs incurred in soliciting, retaining, and administering the contract for the third-party auditor. The Large Utilities may request cost recovery in their first General Rate Case application is filed after their final auditor report due in Fall 2031 is complete.

PG&E will continue to file SB 410 audit reports until July 1, 2028. Accordingly, until PG&E files its final SB 410 audit report, SCE and SDG&E shall divide the costs of the SB 254 auditor in proportion to their last five years of energization-related capital expenditures. Once PG&E starts jointly filing with the SB 254 auditor after July 1, 2028, the Large Utilities shall divide the SB 254 auditor costs among themselves in proportion to their last five years of energization-related capital expenditures.

As PG&E is filing SB 410 reports until 2028, these reports are not ratepayer funded but will meet the SB 254 reporting requirement.

5. Summary of Public Comment

Rule 1.18 allows any member of the public to submit written comment in any Commission proceeding using the "Public Comment" tab of the online Docket Card for that proceeding on the Commission's website. Rule 1.18(a) requires that all written public comment submitted prior to the submission of the proceeding are part of the administrative record of the proceeding. Rule 1.18(b) requires that relevant written comment submitted in a proceeding be summarized in the final decision issued in that proceeding.

Members of the public posted three comments to the docket for this proceeding. These comments highlight the value of timely energization and express frustration with increasing rates.

6. Procedural Matters

This decision affirms all rulings made by the Administrative Law Judge and assigned Commissioner in this proceeding. All motions not ruled on are deemed denied.

7. Comments on Proposed Decision

The proposed decision of Commissioner John Reynolds in this matter was mailed to the parties in accordance with Section 311 of the Public Utilities Code and comments were allowed under Rule 14.3 of the Commission's Rules of Practice and Procedure. Comments were filed on _____, and reply comments were filed on _____ by _____.

8. Assignment of Proceeding

John Reynolds is the assigned Commissioner and Andrew Dugowson is the assigned Administrative Law Judge in this proceeding.

Findings of Fact

1. D.24-09-020 adopted, among other things, average and maximum timelines for the Large Utilities to energize customers.
2. Cal. Pub. Util. Code Section 934(d) requires the Commission to order utilities that do not comply with energization timelines set forth by D.24-09-020 to take remedial actions necessary to meet those timelines.
3. D.24-09-020 exempted the SMJUs from compliance with average and maximum energization timelines and did not require the SMJUs to submit Biannual Energization Reports. Given that the SMJUs do not currently have energization compliance targets, the Commission at this time should only consider remedial actions and an enforcement framework for the Large Utilities.

4. The Commission can develop a list of remedial actions the Large Utilities might employ to improve energization performance by requiring the Large Utilities to propose a set of remedial actions to improve the average timeline to energization and another set of remedial actions to reduce the number and severity of projects that exceed the maximum timeline.

5. The Commission can determine whether to require a Large Utility to take remedial actions by monitoring whether that utility's energization reports show that any of their average energization timelines do not meet average timeline requirements set by D.24-09-020 or that more than five percent of their projects exceed the maximum timeline requirements set by D.24-09-020.

6. The Commission can establish an effective process to improve the Large Utilities' energization performance by requiring Large Utilities that are out of compliance with D.24-09-020's timelines to include a RAP as an attachment to their March Energization Report. The RAP would include a discussion of the root causes of the noncompliance, propose a plan and timeline to address those root causes, evaluate the effectiveness of prior years' RAPs, and justify any deviation from prior years' RAPs.

7. Cal. Pub. Util. Code Section 934(g) requires the Commission to establish, on or before January 1, 2027, an enforcement policy that includes penalties for not complying with the remedial actions required pursuant to Section 934(d).

8. Commission Resolution M-4846 established an enforcement process that the Commission can use to meet the requirements set forth by Cal. Pub. Util. Code Section 934(g).

9. Staff from the Commission's Energy Division can monitor trends in the Large Utilities' energization performance and the utilities' adherence to their RAPs.

10. Staff from the Commission's Energy Division can refer incidences of noncompliance to CPED. Staff from CPED, in turn, will evaluate whether to pursue enforcement action pursuant to their authority under Resolution M-4846. This approach is a flexible and effective approach to enforcement.

11. Cal. Pub. Util. Code Section 938 directs the Commission to require utilities that received authority to establish a supplemental energization ratemaking mechanism to retain a third-party auditor to review that utility's energization processes.

12. Only PG&E must retain an auditor pursuant to Cal. Pub. Util. Code Section 938, and it has done so.

13. Cal. Pub. Util. Code Section 940 requires the Commission to direct all the Large Utilities to retain a third-party auditor to perform similar functions to the auditor PG&E retained pursuant to Cal. Pub. Util. Code Section 938.

14. It would save resources and reduce coordination challenges for the Commission to allow PG&E, during the period Cal. Pub. Util. Code Section 938 is in force, to use the auditor it retained pursuant to Cal. Pub. Util. Code Section 938 to comply with the requirements on PG&E set forth by Cal. Pub. Util. Code Section 940.

15. It would save resources and reduce coordination challenges for the Commission to direct the Large Utilities to jointly retain a single auditor to meet the auditor requirements set forth by Cal. Pub. Util. Code Section 940.

16. The Commission requires at least the following information to determine whether auditor is qualified and appropriate to implement the Cal. Pub. Util. Code Section 940 requirements: the qualifications and competencies of the firm; a list of potential conflicts of interest; and the projected cost of its work.

17. The Commission can direct the Large Utilities to solicit proposals from potential third-party auditors and, using the information described above, select the entity that is the best fit to serve as the joint auditor.

Conclusions of Law

1. It is reasonable for the Commission to require each Large Utility to file and serve, within 60 days of the issuance of this decision, a Tier 3 advice letter proposing a suite of remedial actions. It is further reasonable for the Commission to require the Large Utilities to propose one set of actions to improve the average timeline to energization and another set of remedial actions to reduce the number and severity of projects that exceed the maximum timeline. The Tier 3 advice letter may designate remedial actions for each of the eight energization steps or may designate remedial actions to address the energization process more holistically.

2. It is reasonable, and meets the requirements set forth by Cal. Pub. Util. Code Section 934(d), for the Commission to require any Large Utility whose energization reports show that any of their average energization timelines do not meet average timeline requirements set by D.24-09-020 or that more than five percent of their projects exceed the maximum timeline requirements set by D.24-09-020 to include a RAP as an attachment to their March Energization Report. Each RAP shall:

   a. Identify and analyze the root causes of noncompliance, describe the specific Commission-approved remedial actions to address those root causes, propose and justify a timeline to implement those actions, and describe the expected magnitude and timeline of the results of the remedial actions.

   b. Describe the stakeholders with whom the utility will collaborate to implement the remedial actions and

describe how the utility will coordinate with those stakeholders.

c. Prioritize remedial actions that rely on operational improvements using existing resources.

d. Provide an overview of the completeness and accuracy of the data contained in the March Energization Report, identify and include a plan to address any gaps or inaccuracies in the data, and discuss (if necessary) how the Commission should take into account any data gaps when considering remedial actions and enforcement.

e. Upon the second and subsequent filings, document whether the utility implemented its remedial actions as proposed in its previous RAP, explain and justify if the utility did not execute its previous RAP as planned, and describe the impact of those actions.

3. It is reasonable, and meets the requirements set forth by Cal. Pub. Util. Code Section 934(g), for the Commission's Energy Division and CPED to enforce utility compliance with their remedial action plans using the enforcement process established by Commission Resolution M-4846, as described in this decision.

4. It is reasonable for the Commission to authorize PG&E to satisfy a portion of the obligations set by Cal. Pub. Util. Code Section 940 using the third-party auditor PG&E retained pursuant to Cal. Pub. Util. Code Section 938.

5. It is reasonable for the Commission to require the Large Utilities jointly retain a single auditor to meet the energization audit requirements of Cal. Pub. Util. Code Sections 940(a) through 940(c) that are not met by the auditor PG&E retained pursuant to Cal. Pub. Util. Code Section 938 so long as the Large Utilities coordinate during the solicitation and report development process to ensure consistency among all the reports.

6. It is reasonable for the Commission to require SCE and SDG&E to file their first Cal. Pub. Util. Code Section 940 report by December 31, 2027 and then bi-

annually afterwards, concurrent with PG&E's filing of its Cal. Pub. Util. Code Section 938 reports.

7. It is reasonable for the Commission to require the Large Utilities to, within six months of the issuance of this decision, jointly file and serve a motion requesting the Commission to direct the utilities to retain a third-party auditor. That motion would contain a list of at least three potential auditors, an evaluation of each potential auditor's bid and qualifications (as described in the body of this decision), and a recommendation, with justification, for which auditor the Commission should direct the utilities to retain.

8. It is reasonable for the Commission to authorize the utilities to establish a memorandum account to record the costs they incur soliciting, retaining, and administering the contract for the third party-auditor.

O R D E R

IT IS ORDERED that:

1. Pacific Gas and Electric Company, Southern California Edison Company, and San Diego Gas & Electric Company (collectively, the Large Utilities) shall file and serve, within 60 days of the issuance of this decision, a Tier 3 advice letter proposing a suite of remedial actions the utilities may take to improve their energization performance. The Large Utilities shall propose one broad set of remedial actions for aggregate average and maximum delays and another broad set of remedial actions for individual maximum delays. The Tier 3 advice letter may designate remedial actions for each of the eight energization steps or may designate remedial actions to address the energization process more holistically.

2. Upon any of the Biannual Energization Reports filed in March (March Energization Reports) by Pacific Gas and Electric Company, Southern California Edison Company, or San Diego Gas & Electric Company (collectively, the Large Utilities) indicating that a Large Utility's average energization timelines exceed

the average timeline requirements set by Decision (D.) 24-09-020 or that more than five percent of their projects exceed the maximum timeline requirements set by D.24-09-020, that Large Utility shall include a Remedial Action Plan (RAP) as an attachment to their March Energization Report. Each RAP shall:

a. Identify and analyze the root causes of noncompliance, describe the specific Commission-approved remedial actions to address those root causes, propose and justify a timeline to implement those actions, and describe the expected magnitude and timeline of the results of the remedial actions,

b. Describe the stakeholders with whom the utility will collaborate to implement the remedial actions and describe how the utility will coordinate with those stakeholders,

c. Prioritize remedial actions that rely on operational improvements using existing resources,

d. Provide an overview of the completeness and accuracy of the data contained in the March Energization Report, identify and include a plan to address any gaps or inaccuracies in the data, and discuss (if necessary) how the Commission should take into account any data gaps when considering remedial actions and enforcement, and

e. Upon the second and subsequent filings, each RAP shall document whether the utility implemented its remedial actions as proposed in its previous RAP, explain and justify if the utility did not execute its previous RAP as planned, and describe the impact of those actions.

3. Pacific Gas and Electric Company is authorized to use the auditor reports produced by the third-party auditor it retained pursuant to California Public Utilities Code Section (Cal. Pub. Util. Code Section) 940 to meet their obligation to retain a third-party auditor pursuant to Cal. Pub. Util. Code Section 938(c) until the latter obligation sunsets on July 1, 2028.

4. Pacific Gas and Electric Company, Southern California Edison Company, or San Diego Gas & Electric Company (collectively, the Large Utilities) shall, within six months of the issuance of this decision, jointly file and serve a motion requesting the Commission to direct the utilities to retain a third-party auditor. The motion shall include a list of at least three potential auditors, an evaluation of each potential auditor's bid and qualifications, and a recommendation of which auditor the Commission should direct the utilities to retain. The motion shall contain, at minimum, the following information for each potential auditor: the qualifications and competencies of the firm, disclosure of any existing or potential conflicts of interest, and the projected cost of the engagement.

9. Pacific Gas and Electric Company, Southern California Edison Company, or San Diego Gas & Electric Company are authorized file a Tier 1 advice letter requesting authority to record the costs they incur soliciting, retaining, and administering the contract for the third party-auditor.

5. Southern California Edison Company and San Diego Gas & Electric Company shall file the first auditor report required by California Public Utilities Code Section (Cal. Pub. Util. Code Section) 940 by December 31, 2027 and then bi-annually afterwards, concurrent with PG&E's filing of its Cal. Pub. Util. Code Section 938 reports.

6. Rulemaking 24-01-018 remains open.

This order is effective today.

Dated _____, at San Francisco, California