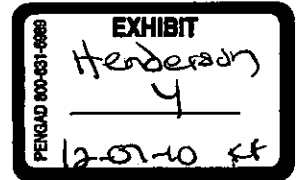


Coordination Procedure-5
Construction Audits - Energy



1. Coordination¹ of this area will be the responsibility of:

Energy Department - Engineering Manager or Designate

2. Interaction required with:

Accounting Department
General Counsel's Office
Case Coordinator
Other staff members assigned

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Date 1-26-11 Reporter TM
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3. Guidelines and Parameters:

The coordinator shall develop procedures for identification and recording of new, rebuilt or refurbished plant construction costs. The procedure shall include an analysis of all factors necessary to insure proper treatment of such costs for rate-making purposes.

4. Staffing Changes:

None at this time.

5. Implementation Procedures:

A. When the Energy Department is made aware of a construction project being initiated by a utility, a determination will be made as to whether or not a construction audit is necessary. This determination will be made on a case-by-case basis because of the uniqueness of each construction project. At that time the Energy Department Manager will designate a member of his department to act as a coordinator on that construction audit.

¹ The Coordinator is responsible for seeing that timely, appropriate action is taken by assigned staff members so that the project/issue is completed at the highest quality level possible within existing time and resource constraints. Coordination is defined as performing the overview function, combining the efforts of all departments and individuals assigned to or involved with the issue or project. Coordination does not include supervision or authority over individuals working on the project and does not include the authority to overrule the positions of others involved with the issue or project, nor does it include decision-making authority in the event of a disagreement among those involved. Any conflicts as to substance or procedure which cannot be resolved by the Coordinator should be taken up through upline management channels.