

From: [REDACTED]
To: [REDACTED]
CC: [REDACTED]
Sent: 7/14/2021 3:29:21 PM
Subject: RE: Accrual Owner Q2 Certification - one more question before closing out

[REDACTED] Tough call. The target is for the HGR to be within 20% of the ultimate, actual value. It sounds like if Keadjian's second estimate is more accurate then the HGR will not be within 20%. Here is what I would do if I was in your shoes:

1. Certify in the system that an accrual was property recorded (the HGR) – that is an accurate statement
2. Alongside your approval provide a comment that a later estimate of the month's costs from the vendor indicates this HGR may have been understated by about \$200K
3. Also reach out to either [REDACTED] or your business finance point of contact to let them know that while you did process an accrual, later information is indicating that it may be understated by \$200K. They can incorporate that into their quarter end processing and decision making.

Good luck, you're having a crazy day!

Thanks,
[REDACTED] | Director, Wildfire Work Delivery
Electric Operations – Major Projects and Programs
[REDACTED]

Nothing matters more at PG&E than public, employee and contractor safety.

Some of the measures included in this email are contemplated as additional precautionary measures intended to further reduce the risk of wildfires.

From: [REDACTED]
Sent: Wednesday, July 14, 2021 2:21 PM
To: [REDACTED]
Cc: [REDACTED]
Subject: RE: Accrual Owner Q2 Certification - one more question before closing out

Thanks for the quick call [REDACTED]! I think I got to the bottom of this.

The HGR amount is correct if we are using Keadjian's estimate for June that they provided in May: \$1,100,000. However, this HGR amount is incorrect if we are using Keadjian's estimate for June that they provided in mid June: \$1,300,000. Key question is: which Keadjian estimate is valid in this case? If we can use the May estimate then I'll approve as-is, and if we need to use the June estimate than I'll need to post a shortfall of \$200K.

[REDACTED] if you could advise on that one final question that would be great.

Noting that the EOC has opened for the Dixie Fire and I'm the LNO. Since this is due today I'll quickly take whatever action I need to based on the above.

From: [REDACTED]
Sent: Wednesday, July 14, 2021 1:52 PM
To: [REDACTED]

Cc: [REDACTED]
Subject: RE: Accrual Owner Q2 Certification

Thanks all, I am still confused on what I'm supposed to be approving.

I'm seeing from the dashboard screenshot below that the accrual amount matches the HGR. Is this what I'm supposed to be approving?

[REDACTED]

Both the dashboard and the report from Finance (attach) show the same HGR amount. When I add up the HGR and the MtdGRAMt (I don't know what that means) I get the total accrual as reported in the Finance report. [REDACTED] if you have the opportunity to offer some guidance I'm wondering if this all spells an approval or not.

Thanks,
[REDACTED]

From: [REDACTED]
Sent: Monday, July 12, 2021 1:22 PM
To: [REDACTED]
Cc: [REDACTED]
Subject: RE: Accrual Owner Q2 Certification

[REDACTED]

This certification is really just about the accruals (not the invoices themselves).

1. There are processes in place to make sure the actual invoices match the goods receipts that have already been submitted
2. So this certification is just basically you confirming that an appropriate Held Good Receipt was recorded before the end of June to capture the June costs that have not already been recorded via an invoice and an actual goods receipt
3. I generally don't put anything in the comments column for these certifications (I have like 6 to certify each month and I just click that they are each certified)

Thanks,
[REDACTED]

Electric Operations – Major Projects and Programs
[REDACTED]

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From: [REDACTED]
Sent: Monday, July 12, 2021 8:01 AM
To: [REDACTED]
Cc: [REDACTED]
Subject: FW: Accrual Owner Q2 Certification

Hi [REDACTED]

Hope all is well. This is the first quarterly business transactions prompt I've gotten for the Keadjian contract. My

understanding is that I am to certify the amounts listed for Q2 on the enterprise dashboard. I will do this before Weds as prompted, but I do have a couple of process questions if you wouldn't mind sharing some insight:

- [REDACTED] do you usually compare these numbers against all the individual invoices?
- What is expected in the comments column for this certification?
- Any other processes I should be aware of?

Thanks!

From: [REDACTED]
Sent: Friday, July 9, 2021 9:43 AM
To: [REDACTED]
Subject: Accrual Owner Q2 Certification

Dear [REDACTED],

PLEASE REPLY TO THIS EMAIL NOTIFICATION IF YOU HAVE ANY QUESTIONS.

You are being sent this notification because you are the listed Accrual Owner for 1 open purchase order(s) on the [Enterprise dashboard](#) and are required to certify prior to the Q2 Director Certification, and you have not yet certified. Please prioritize your certification to be completed by 7/14 COB.

Please complete the following steps by **COB Wednesday, July 14th:**

- **Step 1** - Review PG&E's [Timely Cost Recording Standard \(FIN-3910S\)](#).
- **Step 2** - Review the [Q2 Certification App for \[REDACTED\]](#) for all Purchase Order(s) under your management.
- **Step 3 – Certify** all costs have been properly booked through Q2 by checking the "No Accrual ADJ Needed" column.
 - If a Purchase Order was under or over accrued, enter the amount (+/-) and corresponding comment.
 - If no work was performed or goods received during the period check "No Accrual ADJ Needed" column.

The proper treatment of our financial records is essential to our ability to drive accurate reporting across our internal and external stakeholders, and actively forecast and manage the company's costs. Please reference the Accrual Certification and the Enterprise Dashboard [FAQ](#) for additional information.