CLEAN ENERGY ALLIANCE

INDEPENDENT ACCOUNTANT'S REPORT ON AGREED-UPON PROCEDURES

FOR THE THREE-YEAR PERIOD FROM JANUARY 1, 2022 THROUGH DECEMBER 31, 2024

INDEPENDENT ACCOUNTANT'S REPORT

Greg Wade, CEO
Clean Energy Alliance
Carlsbad, California

and

California Public Utilities Commission
San Francisco, California

We have performed the procedures enumerated below on Clean Energy Alliance's ("CEA") internal privacy and data security policies regarding "Covered Information" for the three-year period from January 1, 2022, through December 31, 2024. CEA's management is responsible for the internal privacy and data security policies regarding "Covered Information" for the three-year period from January 1, 2022, through December 31, 2024.

CEA has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of complying with rules regarding privacy and security protection for energy usage data applicable to community choice aggregators or electrical service providers as defined in California Public Utilities Commission's ("CPUC") Decision 12-08-045. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

1) We obtained the following documents from CEA:

   - Latest privacy notice (version prior to December 31, 2024) provided to customers
   - Internal privacy and data security policies
   - List of agents, contractors, and other third parties to which CEA disclosed Covered Information for a primary purpose
   - List of agents, contractors, and other third parties to which CEA disclosed Covered Information for a secondary purpose, if any
   - A list of customers in which CEA disclosed Covered Information to a third party when prior authorizations are required, if any
   - List of disclosures pursuant to legal requests, if any
   - List of security breaches, if any

2) We performed the following procedures with respect to these documents:

A. Data Security and Information Technology (IT) Environment and Controls:

i. The third-party IT Specialists performed the following procedures to ascertain that CEA implemented technical and physical safeguards to protect Covered Information from unauthorized access, destruction, use, modification, or disclosures. No exceptions were noted:

- External vulnerability scans against web assets, such as CEA's website, public IP addresses, and custom web applications that have access to Covered Information, as applicable;
- Internal authenticated vulnerability scans against CEA's endpoints, as applicable;
- Inspection of Microsoft 365 and/or Google Workspace tenants;
- Data classification scans to determine Covered Information did not exist outside the designated storage locations, as applicable;
- Inspection of IT documentation such as policies and procedures related to both general IT controls and Covered Information;
- Inspection of the processes surrounding the acquisition, processing, and storage of Covered Information;
- Interviews with CEA's administrative, operational, technology, and IT support staff, as applicable.

The IT Specialists also used third-party risk-ranking service, BitSight, to provide additional context around CEA's risk rating specific to the utilities industry. CEA has a security rating score of 770 out of 820.

ii. Ascertain that upon any breach affecting 1,000 or more customers, CEA notified the CPUC within two weeks of the detection, or within one week of notification.

1. Upon inquiry of CEA's management, management represented that CEA did not have any breach affecting 1,000 or more customers during the three-year period from January 1, 2022, through December 31, 2024. No exceptions were noted.

B. Transparency:

i. Ascertain that a privacy notice was provided to customers from which CEA collected Covered Information.

1. We obtained and inspected the pre-enrollment and rates comparison notices sent to CEA's customers and noted that the notices contained a link to CEA's privacy policy. We noted that the privacy policy is available at all times on CEA's website at https://thecleanenergyalliance.org/privacy-rights/. Furthermore, the link is regularly communicated to customers on the monthly San Diego Gas & Electric utility bill and outgoing electronic correspondence to customers. No exceptions were noted.

ii. We inspected the latest privacy notice and ascertained that it contained the language described in CPUC's Decision 12-08-045. No exceptions were noted.

C. Use and Disclosure:

i. For all third parties in which CEA shared Covered Information for a primary purpose, we ascertained that by contract, CEA required these third parties to access, collect, store, use, and disclose the Covered Information under policies, practices, and notification requirements as required under CPUC's Decision 12-08-045.
    1. Upon inquiry of CEA's management, management represented that CEA disclosed Covered Information for a primary purpose with three third parties during the three-year period from January 1, 2022, through December 31, 2024. We inspected the executed contracts and non-disclosure agreements, as applicable, with all third parties in which CEA shared Covered Information for a primary purpose, and ascertained that CEA required these third parties to access, collect, store, use, and disclose the Covered Information under policies, practices, and notification requirements as required under CPUC's Decision 12-08-045. No exceptions were noted.

ii. Ascertain that authorizations were obtained from customers for the disclosure of Covered Information to third parties for a secondary purpose.
    1. Upon inquiry of CEA's management, management represented that CEA did not disclose Covered Information to third parties for a secondary purpose during the three-year period from January 1, 2022, through December 31, 2024. As such, this step is not applicable and was not performed.

iii. Ascertain that a notice was provided to the applicable customer within seven days for the disclosure of Covered Information as a result of a subpoena or legal proceedings.
    1. Upon inquiry of CEA's management, management represented that CEA did not disclose Covered Information to third parties as a result of a subpoena or legal proceedings during the three-year period from January 1, 2022, through December 31, 2024. As such, this step is not applicable and was not performed.

D. Access and Control:

i. Ascertain that CEA provided customers with convenient and secure access to their Covered Information.
    1. Upon inquiry of CEA's management, customers can request access to their Covered Information from CEA via phone, email, or standard mail. No exceptions were noted.

ii. Ascertain that CEA provided customers with convenient mechanisms for granting and revoking authorization for secondary uses of Covered Information, disputing the accuracy or completeness of Covered Information, and requesting corrections or amendments to Covered Information.
    1. Upon inquiry of CEA's management, CEA did not disclose Covered Information to third parties for a secondary purpose during the three-year period from January 1, 2022, through December 31, 2024. In addition, customers can contact CEA via phone, email, or standard mail to dispute the accuracy or completeness of their Covered Information and request corrections or amendments to their Covered Information. CEA will work with San Diego Gas & Electric, the electricity provider, and owner of the Advanced Metering Infrastructure, as needed to process the request. No exceptions were noted.

E. Data Minimization:

i. Ascertain that Covered Information was maintained only for as long as reasonably necessary or as authorized by the CPUC to accomplish a specific primary purpose or for a specific secondary purpose authorized by the customers.

1. We noted that CEA has in place records retention policies and procedures to ensure that the use and retention of Covered Information are maintained for a period that is necessary for its continued operations. No exceptions were noted.

We were engaged by CEA to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on CEA's internal privacy and data security policies regarding "Covered Information" for the three-year period from January 1, 2022, through December 31, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of CEA and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of CEA and CPUC and is not intended to be and should not be used by anyone other than these specified parties.

April 29, 2025