



# **Compliance Audit Report Public**

**Confidential Information (including  
Privileged and Critical Energy Infrastructure  
Information) – Has Been Removed**

**Tucson Electric Power (TEPC)  
NCR05434  
September 22-26, 2008**

**July 10, 2010**

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## Executive Summary

*Note – This TEPC compliance audit report provides a record of TEPC's compliance status as documented by the WECC Compliance Department during the on-site audit of September 22-26, 2008. This report does not reflect any actions TEPC may have taken since the on-site audit.*

The Western Electricity Coordinating Council (WECC) Compliance Department conducted an on-site compliance audit of Tucson Electric Power (TEPC) on September 22-26, 2008. The audit was conducted at Tucson Electric Power's Service Center Building in Tucson, Arizona. The nine member audit team was made up of four WECC compliance staff, three WECC consultants (independent contractors) and two NERC staff members. Federal Energy Regulatory Commission (FERC) staff did not attend the audit.

The audit began at approximately 1:30 PM on September 22, 2008, with introductions followed by a short presentation by the WECC audit team about the audit process, and an overview of Tucson Electric Power presented by TEPC personnel. The audit then proceeded each day thereafter, concluding in the morning on Friday, September 26, 2008, with an exit briefing on the preliminary audit findings to TEPC personnel.

The audit scope involved the audit of forty-eight NERC reliability standards and six WECC Regional Reliability Standards.

Prior to the start of the audit, TEPC self-reported an outstanding compliance violation on PRC-017-0, submitted a mitigation plan, and then submitted a mitigation plan completion form. The mitigation plan completion and evidence was audited by the WECC Compliance Department prior to the on-site audit. The audit team reviewed the evidence for PRC-017-0 to determine compliance. The WECC Compliance Department will send TEPC formal documentation of the mitigation plan review status.

This audit report includes findings on possible compliance violations. These findings will be used to help determine the severity level of any sanctions and/or penalties.

The TEPC Internal Compliance Program (ICP) was not reviewed at the on-site audit.

The audit team explained the violations identified in the closing presentation (also see the Findings table below):

- New Possible Violations (NPV)
  - Not previously identified, discovered during audit
- Outstanding Alleged Violations (OAV)
  - Previously identified; typically self-reported.

The audit team found new possible violations with nine requirements in eight of the fifty-four (54) reliability standards reviewed during the audit (forty-eight NERC reliability standards and six WECC Regional Reliability Standards). These possible violations, along with the on-site compliance audit report, will be sent to the WECC Compliance Department for processing through the WECC Compliance Monitoring and Enforcement Program (CMEP). If the WECC Compliance Department confirms the findings of the audit team, the possible violations will become alleged violations, and TEPC and NERC will be notified via an Alleged Violation Letter.

The audit team used the Reliability Standard Audit Worksheets (RSAWs) during the compliance review of each reliability standard. Note: Some reliability standards do not have a developed RSAW. For these reliability standards the requirements and measures for each standard were relied on for compliance review. The audit team used the evidence (documentation provided and interviews) as the factual basis to support audit findings and conclusions.

As background, FERC Order 693 was issued on March 16, 2007 and made compliance to eighty-three (83) of the NERC Reliability Standards mandatory and enforceable in the United States on June 18, 2007. Each of these reliability standards is subject to the sanction guidelines effective on that date. As of the TEPC audit, there are ninety-four (94) FERC approved standards.

## Audit Process

The compliance audit process steps are detailed in both the WECC and NERC Compliance Monitoring and Enforcement Programs (CMEPs).

### **Objectives**

All Registered Entities are subject to audit for compliance with all reliability standards applicable to the functions for which the Registered Entity is registered.<sup>1</sup> The audit objectives are:

- Independently review TEPC's compliance with the requirements of the reliability standards that are applicable to TEPC based on TEPC's registered functions.
- Validate compliance with applicable reliability standards from the NERC 2008 Implementation Plan list of actively monitored reliability standards.
- Validate compliance to WECC regional standards.
- Document TEPC's compliance culture and Internal Compliance Program.

### **Scope**

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<sup>1</sup> North American Electric Reliability Corporation CMEP, paragraph 3.1, Compliance Audits

A compliance audit includes all reliability standards applicable to the Registered Entity monitored in the NERC Implementation Plans in the current and two previous years, and may include other reliability standards applicable to the Registered Entity. The scope of an on-site compliance audit can vary depending on whether it is scheduled as part of a regular, periodic scheduled audit or as part of a compliance investigation.

Note: For the 2008 compliance program, the monitoring period for the compliance audit will generally be the past twelve months or periods specified in individual reliability standards. The monitoring period is not limited to the time period for which penalties and sanctions are assessed.

The TEPC audit scope involved the audit of forty-eight NERC Reliability Standards and six WECC Regional Reliability Standards.

### ***Confidentiality and Conflict of Interest***

Confidentiality agreements, executed by the WECC independent contractors (consultants) and code of conduct documentation for the NERC representative and WECC compliance staff, were available to TEPC, if requested, in advance of the audit. Work histories submitted by audit team members were provided to TEPC. TEPC was given an opportunity to object to an audit team member on the basis of a possible conflict of interest or the existence of other circumstances that could interfere with the audit team member's impartial performance of duties. TEPC accepted the audit team member participants with no objections.

### ***On-site Audit***

On-site audits of Reliability Coordinators (RCs), Balancing Authorities (BAs), and Transmission Operators (TOPs) are conducted on a three-year cycle. TEPC is registered as a BA, TOP, Transmission Owner (TO), Transmission Planner (TP), Transmission Service Provider (TSP), Generation Operator (GOP), Generation Owner (GO), Load-Serving Entity (LSE), Distribution Provider (DP), Planning Authority (PA), and Resource Planner (RP); and is therefore subject to an on-site audit every three years. Note that Tucson Electric Power Company Marketing (TEPCM) is registered as the Purchasing-Selling Entity (PSE) and was not audited with TEPC.

TEPC was officially notified of the September 22-26, 2008 on-site audit (60-day Notice of Audit). Accompanying this notification were several documents relating to the audit as listed below:

- Pre-Audit Introduction Letter
- Notice of Compliance Audit (An explanation of Compliance Monitoring Authority and Registered Entity Obligations regarding collection of data and information necessary to assess compliance with approved reliability standards)

- WECC Compliance Audit Team Biographies
- NERC 2008 Actively Monitored Standards
- Pre-Audit Questionnaire
- 2008 Audit Documentation Matrix.

TEPC was notified in the Pre-Audit Letter that personnel (subject matter experts representing all the registered functions) would need to be available to answer questions (interviews) the audit team might have regarding the documentation.

The audit team had the flexibility to expand the scope of the audit by notifying TEPC in advance via the agenda that additions to the initial scope of the audit would be requested by the audit team leader, if necessary, during the audit overview meeting between the audit team and TEPC.

TEPC was asked to submit the completed questionnaire and certain requested documents back to WECC. These requested documents included:

- Sabotage Reporting Procedure (CIP-001-1)
- Capacity and Energy Emergency Plan (EOP-002-2)
- Manual Load Shed Plan or Procedure (EOP-003-1)
- System Restoration Plan (EOP-005-1)
- Loss of Primary Control Center Plan (EOP-008-0)
- Vegetation Management Plan (FAC-003-1)
- Operator Training Program (PER-002-0)
- Planning Studies and Assessment (TPL Standards)
- List of NERC Certified Operators and Certification Numbers.

TEPC also received the audit folders and Reliability Standard Audit Worksheets (RSAWs) approximately thirty (30) days ahead of the on-site audit.

The Audit Documentation Matrix was completed by TEPC and sent to WECC approximately five (5) days ahead of the on-site audit. This matrix provided guidance to the audit team on where to look in the documentation for compliance to each of the reliability standards.

TEPC was also informed that the on-site compliance audit would be conducted consistent with the following WECC Regional and NERC documents:

- WECC Compliance Monitoring and Enforcement Program
- NERC Reliability Standard Audit Worksheets.

Professional judgment was used by the audit team during the audit process. The audit team leader requested interviews with several TEPC employees who were subject matter experts in one or more of the registered functions of TEPC. These interviews in conjunction with TEPC evidence, gave the audit team a factual basis for determining compliance with the NERC reliability standards.

Reference - Generally accepted government auditing standard 3.31 - Auditors must use professional judgment in planning and performing audits and attestation engagements and in reporting the results.

Reference - Generally accepted government auditing standard 3.39 - While this standard places responsibility on each auditor and audit organization to exercise professional judgment in planning and performing an audit or attestation engagement, it does not imply unlimited responsibility, nor does it imply infallibility on the part of either the individual auditor or the audit organization. Absolute assurance is not attainable because of the nature of evidence and the characteristics of fraud. Professional judgment does not mean eliminating all possible limitations or weaknesses associated with a specific audit, but rather identifying, considering, minimizing, mitigating, and explaining them.

### ***Methodology***

The audit methodology includes best practices that are to be followed by compliance auditors in carrying out their work. These practices should be objective, measurable, complete and relevant to the audit objectives. The auditors should identify potential sources of audit evidence and consider the amount and type of evidence needed to determine findings.

### ***Audit Overview***

Depending on the size of the entity being audited, the on-site audits typically begin with an opening meeting at 1:30 PM on a Monday and conclude with an exit preliminary findings meeting around 3:00 PM on Friday.

The audit opening meeting on the afternoon of the first day was the initial meeting between the audit team and TEPC personnel.

The opening meeting also provided the audit team with a good overview of TEPC's operation and organization prior to actually beginning the audit process.

### ***Audit***

The audit began at approximately 1:30 PM on September 22, 2008, with the opening meeting.

The audit then proceeded each day thereafter with adjustments in the accommodations for the audit team, to the agenda to accommodate interviews, and to receive additional documentation. The audit team broke into sub-teams of two or three auditors to complete the audit for each reliability standard. At least twice a day, the audit team recapped preliminary findings to ensure the entire team concurred with each sub-team's findings.

TEPC was flexible in having subject matter experts available for interviews. The interviews were conducted in designated adjacent conference rooms or at the control center and not in the main audit room.

On September 26, 2008, the audit concluded in the morning with the preliminary audit findings presented to TEPC personnel in an exit briefing.

### ***Exit Briefing***

The exit briefing with TEPC personnel was conducted during the morning of September 26, 2008.

### ***Company Profile***

The following Tucson Electric Power (TEPC) profile is from the Pre-Audit Questionnaire.

Founded in 1892, TEPC is the principal subsidiary of UniSource Energy. TEPC is an electric utility with more than 2,200 MWs of generating capacity and 20,000+ miles of power lines to help serve customers in the Southern Arizona service territory spanning 1,155 square miles.

TEPC is registered at NERC for the following functions:

*Balancing Authority*  
*Transmission Operator*  
*Transmission Owner*  
*Transmission Planner*  
*Transmission Service Provider*  
*Generation Operator*  
*Generation Owner*  
*Resource Planner*  
*Planning Authority*  
*Load-Serving Entity*  
*Distribution Provider*

Note - Tucson Electric Power Company Marketing (TEPCM) is registered as the Purchasing-Selling Entity (PSE) and was not audited with TEPC.

### ***Audit Specifics***

The TEPC compliance audit was conducted on September 22-26, 2008 at Tucson Electric Power's Service Center Building in Tucson, Arizona.

## Audit Team

<b>Audit Team Role</b>	<b>Title</b>	<b>Company</b>
Lead	Senior Compliance Engineer	WECC
Member	Manager Compliance Audits & Investigations	WECC
Member	Senior Compliance Engineer	WECC
Member	Compliance Program Coordinator	WECC
Oversight	Regional Compliance Program Coordinator	NERC
Oversight	Regional Compliance Program Coordinator	NERC
Member	Compliance Consultant	WECC
Member	Compliance Consultant	WECC
Member	Compliance Consultant	WECC

## TEPC Audit Participants

<b>Title</b>	<b>Organization</b>
Manager, Control Area Operations	TEPC
Supervisor, Balancing Authority Function	TEPC
Supervisor, Transmission and Distribution Operations	TEPC
Superintendent, Distribution Services	TEPC
Superintendent, PCAM Engineering	TEPC
Superintendent, Planning and Contracts	TEPC
Sr. Engineer, Transmission Planning	TEPC
Manager System Planning & Technical Services	TEPC

## Audit Results

The audit team reviewed and validated all TEPC evidence, including additional evidence requested and provided during the on-site audit and interviews with TEPC subject matter experts.

- The audit team spent significant time reviewing the evidence, findings, and conclusions. An extensive review of TEPC procedures, descriptions of processes, transactions and records was also conducted.
- Professional judgments were made by the audit team during the overall assessment of the evidence, and included a determination of whether the evidence was sufficient and appropriate to confirm compliance with the NERC Reliability Standards.
- Communications with TEPC management were ongoing during the audit.

- Reliability Standard Audit Worksheets (RSAWs) and summaries of auditor notes from interviews were used to validate compliance with each reliability standard and to complete the Findings for the audit.
- This audit report includes information about possible compliance violations. This information will be used to determine the severity level of any sanctions and/or penalties.

### **Findings**

The “Finding” column contains one of the following: Compliant, Possible Violation (PV), New Possible Violation (NPV), Not Applicable (NA), Not Audited, Outstanding Alleged Violation (OAV), Retraction requested (Retract), Self-reported Violation (Self-Report), or other appropriate description.

<b>Reliability Standard</b>	<b>Requirement</b>	<b>Finding</b>
BAL-001-0	R1.	Compliant
BAL-001-0	R2.	Compliant
BAL-001-0	R3.	NA
BAL-001-0	R4.	NA
BAL-002-0	R1.	Not Audited
BAL-002-0	R2.	Not Audited
BAL-002-0	R3.	Not Audited
BAL-002-0	R4.	Not Audited
BAL-002-0	R5.	Not Audited
BAL-002-0	R6.	Not Audited
BAL-STD-002-0	WR1.	Not Audited
BAL-003-0	R1.	Compliant
BAL-003-0	R2.	Compliant
BAL-003-0	R3.	Compliant
BAL-003-0	R4.	Compliant
BAL-003-0	R5.	Compliant
BAL-003-0	R6.	Compliant
BAL-004-0	R1.	NA
BAL-004-0	R2.	NA
BAL-004-0	R3.	Compliant
BAL-004-0	R4.	Compliant
BAL-005-0	R1.	Compliant
BAL-005-0	R2.	Compliant
BAL-005-0	R3.	NA
BAL-005-0	R4.	NA
BAL-005-0	R5.	NA
BAL-005-0	R6.	Compliant
BAL-005-0	R7.	Compliant
BAL-005-0	R8.	Compliant

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<b>Reliability Standard</b>	<b>Requirement</b>	<b>Finding</b>
BAL-005-0	R9.	Compliant
BAL-005-0	R10.	Compliant
BAL-005-0	R11.	Compliant
BAL-005-0	R12.	Not Audited
BAL-005-0	R13.	Compliant
BAL-005-0	R14.	Compliant
BAL-005-0	R15.	Compliant
BAL-005-0	R16.	Compliant
BAL-005-0	R17.	NPV
BAL-006-1	R1.	Compliant
BAL-006-1	R2.	Compliant
BAL-006-1	R3.	Not Audited
BAL-006-1	R4.	Compliant
BAL-006-1	R5.	Compliant
CIP-001-1	R1.	NPV
CIP-001-1	R2.	Compliant
CIP-001-1	R3.	Compliant
CIP-001-1	R4.	Compliant
COM-001-1	R1.	Compliant
COM-001-1	R2.	Compliant
COM-001-1	R3.	Compliant
COM-001-1	R4.	Compliant
COM-001-1	R5.	Compliant
COM-001-1	R6.	NA
COM-002-2	R1.	Compliant
COM-002-2	R2.	Compliant
EOP-001-0	R1.	NPV
EOP-001-0	R2.	NA
EOP-001-0	R3.	Compliant
EOP-001-0	R4.	Compliant
EOP-001-0	R5.	Compliant
EOP-001-0	R6.	Compliant
EOP-001-0	R7.	Compliant
EOP-002-2	R1.	Compliant
EOP-002-2	R2.	Compliant
EOP-002-2	R3.	Compliant
EOP-002-2	R4.	Compliant
EOP-002-2	R5.	Compliant
EOP-002-2	R6.	Compliant
EOP-002-2	R7.	Compliant
EOP-002-2	R8.	NA
EOP-002-2	R9.	NA

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<b>Reliability Standard</b>	<b>Requirement</b>	<b>Finding</b>
EOP-003-1	R1.	Compliant
EOP-003-1	R2.	Compliant
EOP-003-1	R3.	Compliant
EOP-003-1	R4.	Compliant
EOP-003-1	R5.	Compliant
EOP-003-1	R6.	Compliant
EOP-003-1	R7.	Compliant
EOP-003-1	R8.	Compliant
EOP-004-1	R1.	NA
EOP-004-1	R2.	Compliant
EOP-004-1	R3.	Compliant
EOP-004-1	R4.	NA
EOP-004-1	R5.	NA
EOP-005-1	R1.	Compliant
EOP-005-1	R2.	Compliant
EOP-005-1	R3.	Compliant
EOP-005-1	R4.	Compliant
EOP-005-1	R5.	Compliant
EOP-005-1	R6.	Compliant
EOP-005-1	R7.	Compliant
EOP-005-1	R8.	Compliant
EOP-005-1	R9.	Compliant
EOP-005-1	R10.	Compliant
EOP-005-1	R11.	Compliant
EOP-008-0	R1.	Compliant
EOP-009-0	R1.	Compliant
EOP-009-0	R2.	Compliant
FAC-003-1	R1.	Compliant
FAC-003-1	R2.	Compliant
FAC-003-1	R3.	Compliant
FAC-003-1	R4.	NA
FAC-008-1	R1.	Compliant
FAC-008-1	R2.	Compliant
FAC-008-1	R3.	Compliant
FAC-009-1	R1.	Compliant
FAC-009-1	R2.	Compliant
FAC-013-1	R1.	Compliant
FAC-013-1	R2.	Compliant
INT-001-2	R1.	Compliant
INT-001-2	R2.	Compliant
INT-003-2	R1.	Compliant
INT-004-1	R1.	Compliant

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<b>Reliability Standard</b>	<b>Requirement</b>	<b>Finding</b>
INT-004-1	R2.	NA
IRO-001-1	R1.	NA
IRO-001-1	R2.	NA
IRO-001-1	R3.	Compliant
IRO-001-1	R4.	NA
IRO-001-1	R5.	NA
IRO-001-1	R6.	NA
IRO-001-1	R7.	NA
IRO-001-1	R8.	Compliant
IRO-001-1	R9.	NA
IRO-004-1	R1.	NA
IRO-004-1	R2.	NA
IRO-004-1	R3.	NA
IRO-004-1	R4.	Compliant
IRO-004-1	R5.	NA
IRO-004-1	R6.	NA
IRO-004-1	R7.	Compliant
IRO-005-1	R1.	NA
IRO-005-1	R2.	NA
IRO-005-1	R3.	NA
IRO-005-1	R4.	NA
IRO-005-1	R5.	NA
IRO-005-1	R6.	NA
IRO-005-1	R7.	NA
IRO-005-1	R8.	Compliant
IRO-005-1	R9.	NA
IRO-005-1	R10.	NA
IRO-005-1	R11.	NA
IRO-005-1	R12.	Compliant
IRO-005-1	R13.	Compliant
IRO-005-1	R14.	Compliant
IRO-005-1	R15.	NA
IRO-005-1	R16.	NA
IRO-005-1	R17.	NA
IRO-006-3	R1.	NA
IRO-006-3	R2.	NA
IRO-006-3	R3.	NA
IRO-006-3	R4.	NA
IRO-006-3	R5.	NA
IRO-006-3	R6.	Compliant
IRO-STD-006-0	WR1.	Compliant
PER-002-0	R1.	Compliant

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<b>Reliability Standard</b>	<b>Requirement</b>	<b>Finding</b>
PER-002-0	R2.	Compliant
PER-002-0	R3.	Compliant
PER-002-0	R4.	Compliant
PER-003-0	R1.	Compliant
PRC-004-1	R1.	Compliant
PRC-004-1	R2.	Compliant
PRC-004-1	R3.	Compliant
PRC-005-1	R1.	NPV
PRC-005-1	R2.	NPV
PRC-STD-005-1	WR1.	NA
PRC-008-0	R1.	Compliant
PRC-008-0	R2.	Compliant
PRC-010-0	R1.	NA
PRC-010-0	R2.	NA
PRC-011-0	R1.	NA
PRC-011-0	R2.	NA
PRC-016-0	R1.	Compliant
PRC-016-0	R2.	Compliant
PRC-016-0	R3.	Compliant
PRC-017-0	R1.	Compliant/Self-report
PRC-017-0	R2.	Compliant/Self-report
PRC-021-1	R1.	NA
PRC-021-1	R2.	NA
TOP-002-2	R1.	Compliant
TOP-002-2	R2.	Compliant
TOP-002-2	R3.	Compliant
TOP-002-2	R4.	Compliant
TOP-002-2	R5.	Compliant
TOP-002-2	R6.	Compliant
TOP-002-2	R7.	Compliant
TOP-002-2	R8.	Compliant
TOP-002-2	R9.	Compliant
TOP-002-2	R10.	Compliant
TOP-002-2	R11.	Compliant
TOP-002-2	R12.	Compliant
TOP-002-2	R13.	Compliant
TOP-002-2	R14.	Compliant
TOP-002-2	R15.	Compliant
TOP-002-2	R16.	Compliant
TOP-002-2	R17.	Compliant
TOP-002-2	R18.	Compliant
TOP-002-2	R19.	Compliant

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<b>Reliability Standard</b>	<b>Requirement</b>	<b>Finding</b>
TOP-003-0	R1.	Compliant
TOP-003-0	R2.	Compliant
TOP-003-0	R3.	Compliant
TOP-003-0	R4.	NA
TOP-004-1	R1.	Compliant
TOP-004-1	R2.	Compliant
TOP-004-1	R3.	Compliant
TOP-004-1	R4.	Compliant
TOP-004-1	R5.	Compliant
TOP-004-1	R6.	Compliant
TOP-005-1	R1.	Compliant
TOP-005-1	R2.	NA
TOP-005-1	R3.	Compliant
TOP-005-1	R4.	NA
TOP-007-0	R1.	Compliant
TOP-007-0	R2.	Compliant
TOP-007-0	R3.	Compliant
TOP-007-0	R4.	NA
TOP-STD-007-0	WR1.	NA
TPL-001-0	R1.	NPV
TPL-001-0	R2.	Compliant
TPL-001-0	R3.	Compliant
TPL-002-0	R1.	NPV
TPL-002-0	R2.	Compliant
TPL-002-0	R3.	Compliant
TPL-003-0	R1.	NPV
TPL-003-0	R2.	Compliant
TPL-003-0	R3.	Compliant
TPL-004-0	R1.	NPV
TPL-004-0	R2.	Compliant
VAR-001-1	R1.	Compliant
VAR-001-1	R2.	Compliant
VAR-001-1	R3.	Compliant
VAR-001-1	R4.	Compliant
VAR-001-1	R5.	NA
VAR-001-1	R6.	Compliant
VAR-001-1	R7.	Compliant
VAR-001-1	R8.	Compliant
VAR-001-1	R9.	Compliant
VAR-001-1	R10.	Compliant
VAR-001-1	R11.	Compliant
VAR-001-1	R12.	Compliant

<b>Reliability Standard</b>	<b>Requirement</b>	<b>Finding</b>
VAR-002-1	R1.	Compliant
VAR-002-1	R2.	Compliant
VAR-002-1	R3.	Compliant
VAR-002-1	R4.	Compliant
VAR-002-1	R5.	Compliant
VAR-STD-002a-1	WR1.	Compliant
VAR-STD-002b-1	WR1.	Compliant

### ***Compliance Culture***

The TEPC Internal Compliance Program (ICP) was not reviewed at the on-site audit.