



March 2, 2026

Subject: Supporting Documentation for 2024 Safety Culture Assessment for San Diego Gas & Electric Company

Enclosed is the Supporting Documentation submitted by San Diego Gas & Electric Company (SDG&E) for the 2024 Safety Culture Assessment (SCA) conducted by the Office of Energy Infrastructure Safety (Energy Safety) pursuant to Public Utilities Code section 8386.2(b).

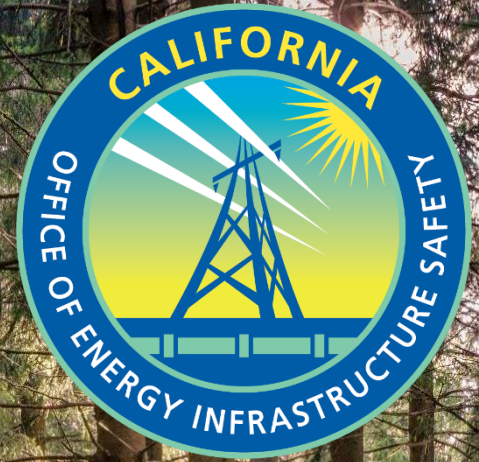
Energy Safety's resulting 2024 SCA Report for SDG&E, published on December 19th, 2025,¹ may be accessed in the 2024 Safety Culture Assessments docket (Docket #2024-SCAs).²

¹ 2024 SCA Report for SDG&E:

(<https://efiling.energysafety.ca.gov/eFiling/Getfile.aspx?fileid=59956&shareable=true>, accessed January 12, 2026).

² 2024 Safety Culture Assessments (SCAs) docket:

(<https://efiling.energysafety.ca.gov/EFiling/DocketInformation.aspx?docketnumber=2024-SCAs>, accessed December 15, 2025).



APPENDIX C: Supporting Documentation



OFFICE OF ENERGY
INFRASTRUCTURE
SAFETY



Supporting Documentation

January 2025

San Diego Gas & Electric Company



Section 4. Supporting Documentation

The electrical corporation submitted supporting documentation for the management self-assessment (MSA). An index organized by MSA section and the documentation follow.

Reference MSA Section 3.4

1. 3.4.2 – Process for Completing Audit Plans of the Safety Management

3.4.2 – Process for Completing Audit Plans of the Safety Management System



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PURPOSE To provide a standardized process that can be consistently applied for ongoing, regular audit of the Safety Management System to assess compliance and conformance with its underlying processes, procedures, and framework to serve as inputs for continuous safety improvement (SMS Reference A5d)

1. APPLICABILITY AND SCOPE

- 1.1. This Standard is applicable to all San Diego Gas & Electric Company (SDG&E or Company) Employees and shall be consistently applied by all departments, organizations and/or business units across the Company.
- 1.2. Pursuing our company-wide goal of zero safety incidents, or “Target Zero,” requires a comprehensive, systematic approach. SDG&E has developed an enterprise-wide Safety Management System (SMS) to collectively manage risk and safety to achieve continuous safety improvement towards Target Zero. Continual audit, assessment and/or evaluation of the SMS provides assurances that current controls and processes are effective in mitigating risk and reducing exposure. Ongoing, regular assessments of the SMS provide valuable insight into the effectiveness of the SMS and may identify opportunities for continuous safety improvement.
- 1.3. An audit is a systematic and independent examination process to determine whether the SMS is implemented effectively and is suitable to achieve objectives. For purposes of this standard, SMS audits may be internal (i.e., conducted by Sempra Audit Services), or external (i.e., performed by hired consultants, industry partners, or other independent third parties).
- 1.4. SMS audits are to generally examine compliance and quality of the SMS program and framework but may also be conducted to evaluate the design and performance of individual programs, plans, processes, procedures, and practices under the SMS. SMS audits are an effective tool to determine any areas of non-compliance, non-conformance, or unmitigated risk(s) and can serve as inputs to the [SMS Process for Continuous Safety Improvement](#).
- 1.5. Section 3, below, provides a standardized, step-by-step process for development of an audit plan to evaluate the SMS incorporating safety and risk prioritization.
 - 1.5.1. This process is aligned with and incorporates the Sempra Audit Services Handbook and Guidelines.

2. PROCESS OVERVIEW AND OBJECTIVE

- 2.1. An essential element of a SMS is continuous safety improvement. SDG&E has robust employee safety, contractor safety, risk management, emergency management and asset management programs; each of which are aligned and integrated within the SMS. This standard seeks to establish an ongoing, routine process to assess conformity as part of a consistent and continuous feedback loop to measure and evaluate the effectiveness of the SMS.



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- 2.2. SDG&E has developed a SMS Guide outlining the elements of the SMS. Audits are periodically performed to evaluate the design and performance of individual programs, plans, processes, procedures, and practices under the SMS. Outputs of audits can then feed into the [SMS Process for Continuous Safety Improvement](#) to identify opportunity for corrective and/or preventative action for continuous safety improvement.
- 2.3. Audit functions include, but are not limited to:
 - 2.3.1. Evaluating whether SMS processes and procedures are being followed;
 - 2.3.2. Assessing compliance with applicable laws and regulations;
 - 2.3.3. Making recommendations for improving business controls, processes and procedures, performance, and risk management;
 - 2.3.4. Suggesting ways to increase efficiency and reduce errors in business processes;
 - 2.3.5. Recommending ways to design and improve information technology, including automation and reduction of manual processing; and/or
 - 2.3.6. Identifying ways to optimize business operations.
3. PROCESS STEPS (See Appendix A for process flow and “Step” references)
 - 3.1. Step 1: Audit Team, with input from the applicable SDG&E business organizations, to create or update Audit Universe identifying SMS key objectives, functions, and activities. (As defined in Section 5, the Audit Team is comprised of Sempra Audit Services and any contracted third-party for internal audits; external Audit Teams are comprised of the third-party/parties performing the Audit.)
 - 3.1.1. Sempra Audit Services establishes a risk-based audit plan annually. The plan is based on a calendar year and helps prioritize activities.
 - 3.1.2. In addition to audits, the SMS undergoes regular program assessment to identify opportunities for continuous safety improvement. These processes feed to/from one another and can serve as inputs/outputs. Refer to SMS process F3b – Process for Regular Review of the Safety Management System.
 - 3.2. Step 2: Audit Team to identify and document auditable areas.
 - 3.2.1. Auditable areas generally have a specific purpose and understanding the purpose and business objectives should be a primary driver of the audit scope and approach. Information can be obtained through discussions with key



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client contacts, executives, review of prior audits, risk assessment interviews, and logical deduction.

- 3.2.2. Auditable areas within the SMS framework include, but are not limited to, Safety, Enterprise Risk Management, Asset Integrity Management, Emergency Operations, Gas Operations, Electric Generation, and/or Electric Operations.
- 3.3. Step 3: Audit Team, with input from the applicable organization, to determine whether the audit scope, criteria, timing, and methodology is required per mandated Regulatory or Policy requirement.
 - 3.3.1. If yes, meaning the audit, scope, criteria and/or timing is prescribed or required for compliance reasons, proceed to Step 8.
 - 3.3.2. If no, meaning the audit, scope, criteria and/or timing is not prescribed or required for compliance reasons (i.e., voluntary), proceed to Step 4.
- 3.4. Step 4: Audit Team to review SDG&E's previous SMS/Safety audits, Risk Assessment Mitigation Phase (RAMP), applicable Operational Unit Risk Registries (OURR) and/or the current Enterprise Risk Registry (ERR), as applicable and made available to Audit Team, as inputs to audit plan development.
 - 3.4.1. A primary objective of this step is for the Audit Team to develop an audit plan that considers performed assessments of safety risks and exposures facing SDG&E.
 - 3.4.2. The Audit Team may utilize various information sources in development of an audit plan, including internal knowledge and expertise, interviews with executive and director-level management, and coordination with company safety and risk management functions to identify potential enterprise-wide, business unit and process-level risk factors.
- 3.5. Step 5: Audit Team to conduct Risk Owner Interviews (VP level) for input and feedback regarding audit scope, criteria, timing, and methodology based on assessment of risks.
 - 3.5.1. Interviews are designed to determine risk and probability of impacts occurring.
- 3.6. Step 6: Audit Team to identify audit scope, criteria, timing, and methodology; greater value shall be placed on higher risk processes/business criticality (based on inputs gathered in above steps).
- 3.7. Step 7: Audit Team, with input from the SMS team, Safety, Enterprise Risk Management and/or the Operational Business Units, to incorporate any identified new, emerging, or re-prioritized risk(s) into audit plan.



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- 3.7.1. This step may be an entry point to process if risk is communicated *ad hoc*.
- 3.7.2. The Audit Team may need to update the SMS Audit Universe (as developed in Step 1) as necessary based on completion of this step.
- 3.8. **Step 8: Audit Team to conduct Audit.**
 - 3.8.1. Internal Audits are conducted per the current Sempra Audit Services Handbook and Guidelines.
 - 3.8.2. The objective of Steps 1-8 is to develop a comprehensive understanding of the audit area, identify key risks to the business or process, identify the related controls that substantially mitigate the risks, the adverse business impacts if risks are not controlled, and identify possible business improvement opportunities. The Audit Team will establish an overall audit strategy for the audit.
- 3.9. **Step 9: SDG&E audited areas and/or impacted operating units/organizations to follow-up for closure/remediation of audit findings and recommendations.**
 - 3.9.1. SDG&E management, as the process and information system owners, is responsible and accountable for the design, implementation and operations of recommended business controls identified within the audit findings.
 - 3.9.2. Audit findings shall be tracked through resolution.
 - 3.9.3. Audit findings shall serve as basis for subsequent SMS Audits (Step 4).
 - 3.9.4. The SMS team or impacted organizational unit(s) to communicate risk-based audit findings to Enterprise Risk Management or otherwise incorporate findings in the impacted OIRR(s), as applicable.
 - 3.9.5. The SMS team or impacted organizational unit(s) to utilize audit findings as input to the SMS Process for Continuous Safety Improvement
 - 3.9.6. SDG&E Risk Owners are responsible for confirming audit findings are addressed within defined response times for their respective area(s).
- 3.10. The result of the above process steps is that Audit findings are utilized to evaluate compliance and conformance of the SMS with its underlying processes, procedures, and framework to serve as inputs for continuous safety and asset performance improvement, risk mitigations and progress towards improved safety culture, safety performance and achieving Target Zero.
- 4. **RESPONSIBILITIES**
 - 4.1. The SMS Governance Plan includes a RACI (responsible, accountable, consulted, and informed) diagram which identifies the Safety Department as responsible and



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accountable for the governance of SMS safety assurance and continuous improvement. The SMS organization, within the Safety Department, shall be responsible for implementing the instant process.

4.1.1. The Director – Safety is the Process Owner.

4.2. All Employees are responsible for adhering to the above process.

4.3. Refer to Appendix A for identified responsibilities for each process step identified above.

5. DEFINITIONS

5.1. **Audit** - An audit is a systematic and independent examination process to determine whether the SMS implemented effectively and is suitable to achieve objectives. For purposes of this standard, SMS audits may be internal, completed by Sempra Audit Services, or external, performed by hired consultants, industry partners, or other independent third parties.

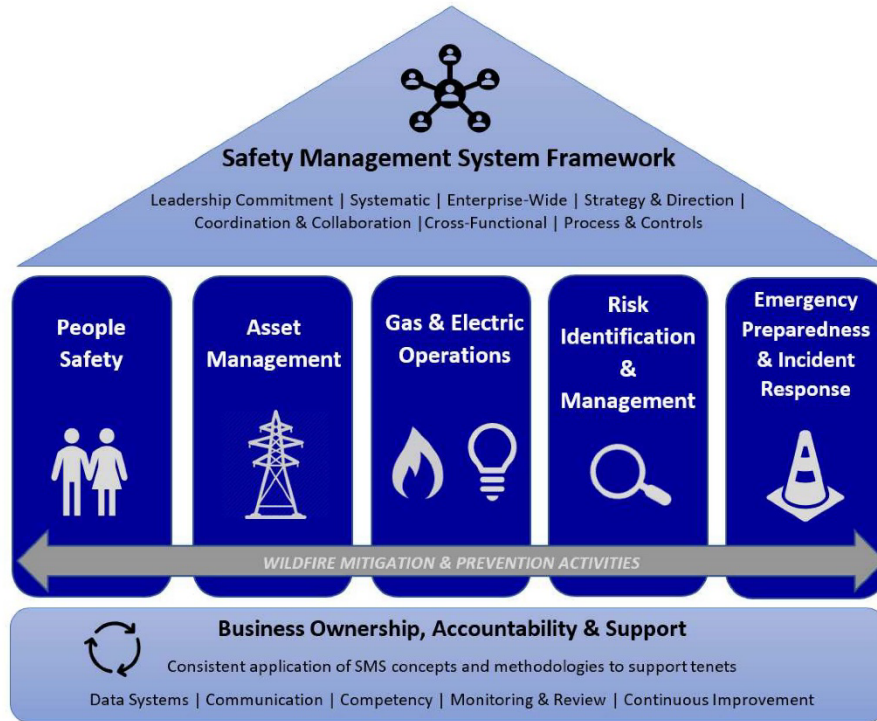
5.2. **Audit Team** – For internal audits, the audit team is Sempra Audit Services department and/or any contracted third-parties supporting Sempra Audit Services. For external audits, the audit team is the third party/parties performing the audit.

5.3. **Safety Management System (SMS)** – A systematic enterprise-wide cohesive framework, illustrated below, to collectively manage and reduce risk and exposure, and promote continuous improvement in safety performance through deliberate, routine, and intentional processes.



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6. REFERENCES

- 6.1. [SMS Process for Continuous Safety Improvement](#)
- 6.2. [Process for Regular Review of the Safety Management System](#)
- 6.3. Sempra Audit Services Handbook and Guidelines

7. SAFETY REVIEW PROCESS

This Safety Standard was reviewed and approved by the SMS Governance Team on 08/29/23 and shall be reviewed based on the schedule set forth in the SMS Governance Plan.

8. APPENDICES

- 8.1. Appendix A - Process Flow Chart

9. PROTECTED SECTIONS AND WORDING



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The following sections and wording in this document cannot be altered or deleted without prior approval from Pipeline Safety & Compliance and Legal:

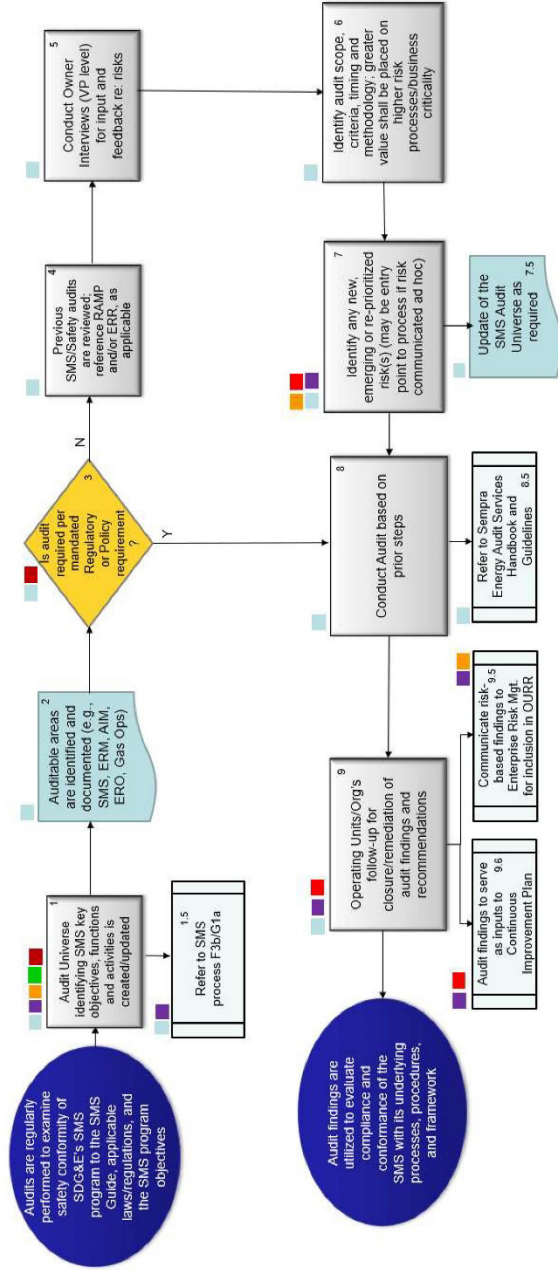
Section	Protected Wording (Underlined ONLY)	Justification	Date Wording Added
Not applicable			

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APPENDIX A

SMS Process Map (A-5-d): Process for Completing SMS Audit Plans



Key: Roles & Responsibilities





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