

GREAT PLAINS ENERGY INCORPORATED

AUDIT COMMITTEE CHARTER

Revised December 9, 2014

I. Purpose

There will be an Audit Committee whose members will be appointed by the Board of Directors (the “Board”) to assist the Board in the oversight of Great Plains Energy Incorporated (the “Company”).

The Audit Committee's primary purposes are to:

- Monitor the integrity of the Company's financial statements including the reporting process and systems of internal controls regarding finance, accounting, legal and regulatory compliance.
- Review the independence, qualifications and performance of the Company's independent auditors and the Audit Services department.
- Provide an avenue of communication among the independent auditors, management, the Audit Services department and the Board.
- Prepare all reports and other disclosures required of the Audit Committee by the Securities and Exchange Commission (the “SEC”) for inclusion in the Company's proxy statement.

Pursuant to Section 10A of the Securities Exchange Act of 1934, as amended, the Audit Committee has responsibility for, and functions as the Audit Committee for, Kansas City Power & Light Company, its wholly-owned SEC registered subsidiary.

The Audit Committee has the authority to conduct any investigation appropriate in fulfilling its responsibilities, and it has direct access to the independent auditors as well as anyone in the organization. The Audit Committee has the ability to retain, at the Company's expense, special legal, accounting, or other consultants or experts it deems necessary in the performance of its duties.

II. Organization

Members of the Audit Committee shall be appointed and may be removed by the Board on recommendation of the Governance Committee. The Audit Committee shall be composed of three or more directors, each of whom shall meet the independence requirements of the New York Stock Exchange (“NYSE”) and the SEC for Audit Committee members. All members of the Audit Committee shall be, or become within a reasonable period of time, financially literate as determined by the Board. At least one member of the Audit Committee shall, in the judgment of the Board, be an “audit committee financial expert” as defined in the SEC rules, and at least one member (who may also be designated as an audit committee financial expert) shall, in the judgment of the Board, have accounting or related financial management expertise in accordance with the NYSE listing standards. The Audit Committee shall comply with all rules and requirements of the NYSE and the SEC. If an Audit Committee member simultaneously serves

on the audit committee of more than three public companies or significant private or charitable organizations that are expected to require a significant time commitment, the Board must determine that such simultaneous service would not impair his or her ability to serve effectively on the Audit Committee.

The Audit Committee shall meet at least four times annually, or more frequently as the Audit Committee may determine is appropriate. The Audit Committee periodically will meet separately with management, the Director of Audit Services and the independent auditors to discuss any matters that they or the Audit Committee believes should be discussed. The Audit Committee will also meet periodically in closed executive session to discuss any matters that any member believes should be discussed. The Audit Committee may delegate duties and responsibilities to a subcommittee of its members.

III. Duties and Responsibilities

The Audit Committee's responsibilities and duties are:

Review Procedures

1. Review and reassess the adequacy of this Charter at least annually. Submit any proposed changes to the Board for approval and have the revised Charter published in accordance with the NYSE and SEC rules and regulations.
2. Review and discuss major issues and proposed changes to the Company's auditing and accounting principles and financial statement presentations as recommended by the independent auditors, the Audit Services department or management and as promulgated by the Financial Accounting Standards Board, the SEC or other regulatory bodies.
3. Review and discuss with the independent auditors and management the adequacy of the Company's disclosure controls and procedures and internal controls, including internal control over financial reporting.
4. Meet to review and discuss with management and the independent auditors the Company's annual audited and quarterly financial statements prior to filing or distribution, including reviewing the Company's specific disclosures in its Form 10-K and 10-Q (i) under "Management's Discussion and Analysis of Financial Condition and Results of Operations", and (ii) regarding disclosure controls and procedures and internal control over financial reporting.
5. Review and discuss significant findings prepared by the independent auditors and the Audit Services department together with management's responses.
6. Review and discuss with management and the independent auditors the effect of regulatory and accounting initiatives as well as accruals, reserves, estimates and off-balance sheet structures on the financial statements.
7. Review and discuss with management and the independent auditors the accounting policies that may be viewed as critical and any significant changes in the accounting policies of the Company.

8. Review and discuss with management earnings press releases and earnings guidance prior to their release, and discuss other financial information provided to analysts and rating agencies. Review and discuss the results of the audit with the independent auditors prior to releasing annual financial results.

Independent Auditors

9. Have direct responsibility for the appointment, compensation, retention, termination, terms of engagement, evaluation and oversight of the work of the Company's independent auditors, which report directly to the Audit Committee.
10. Pre-approve all audit and non-audit services provided by the Company's independent auditors, and approve all fees to be paid to the independent auditors.
11. Review and discuss at least annually with the independent auditors a written report setting forth (i) the firm's internal quality-control procedures; (ii) any material issues raised by the most recent internal quality-control review or peer review of the firm or any inquiry or investigation by governmental or professional authorities within the preceding five years, respecting one or more independent audits carried out by the firm; and (iii) any steps taken to deal with any such issue.
12. Review and discuss the independent auditors' audit plan, including scope, staffing, locations, reliance upon management and the Audit Services department and general audit approach.
13. Assure the rotation of the lead partner and concurring partner of the independent auditors as required by applicable SEC laws and regulations.
14. Review and discuss with the independent auditors the matters required to be discussed by Public Company Accounting Oversight Board Auditing Standard No. 16.
15. Review, assess and discuss with the independent auditors their independence prior to their initial engagement and at least annually thereafter, including all relationships between the independent auditors and the Company and the written disclosures required by the applicable requirements of the Public Company Accounting Oversight Board regarding the independent auditors' communications with the Audit Committee concerning independence.
16. Assess at least annually the qualifications and performance of the independent auditors.
17. Review and discuss with the independent auditors any audit problems or difficulties and management's response. Oversee and participate in efforts to resolve disagreements between the independent auditors and management regarding financial reporting.
18. Consider the independent auditors' judgments about the quality and appropriateness of the Company's accounting principles as applied in its financial reporting.

19. Recommend to the Board, based on the reviews and discussions referred to in Items 4, 14, 15 and 16, whether the audited financial statements be included in the Company's 10-K.

Audit Services Department and Legal Compliance

20. Review, discuss and approve annually the Audit Services department's audit plan.
21. Review and discuss with the independent auditors and management the appointment, performance and replacement of the Director of Audit Services, who reports directly to the Audit Committee.
22. Review and discuss significant Audit Services findings and recommendations and management's responses.
23. Assess periodically, in executive session, the performance of the Audit Services department.

Compliance and Ethics Program

24. Receive and oversee the investigation and disposition of all reports by the Chief Compliance Officer of all matters involving significant criminal conduct or potential criminal conduct. The Chief Compliance Officer has the express authority and obligation to directly report and communicate to the Audit Committee on all significant compliance matters.
25. Establish and oversee procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting control or auditing matters and the confidential, anonymous submission by employees of concerns regarding questionable accounting and auditing matters.
26. Review and discuss not less than annually with the Chief Compliance Officer the design, implementation and effectiveness of the Company's legal, regulatory and internal policy and procedure compliance programs, including but not limited to the Company's Code of Ethical Business Conduct, and discuss with the Company's counsel on a periodic basis any legal matters that could have a significant impact on the Company

Other Audit Committee Responsibilities

27. Review and discuss with management tax reserves related to open tax years.
28. Prepare all reports and other disclosures required of the Audit Committee by the SEC for inclusion in the Company's proxy statement, including the report of the Audit Committee required by Item 407(d)(3)(i) of Regulation S-K.
29. Review and discuss with management policies, processes and frameworks with respect to risk assessment and risk management.
30. Perform an annual self-assessment of the Audit Committee's performance.

31. Review financial and accounting personnel succession planning within the Company.
32. Review periodically policies and procedures, as well as audit results, associated with directors' and officers' expense accounts and perquisites.
33. Assess periodically, in executive session, management's effectiveness.
34. Set clear hiring policies for and approve all hiring of any current or former employees of the independent auditors.
35. Maintain minutes of meetings and regularly report to the Board on the activities and actions of the Audit Committee.
36. Perform any other activities consistent with this Charter, the Company's By-laws and governing law as the Audit Committee or the Board deems necessary or appropriate.