EXHIBIT A

Summary of 191 Account Audit Procedures and Results for CY 2013

1 SCOPE

The Division of Public Utilities conducted an audit of Questar Gas Company's Account No. 191.1 of the Uniform System of Accounts for the calendar year of 2013. The majority of the Division's work focused on net costs (costs offset by revenues) included in Account No. 191.1, although limited testing was performed on the reported revenues. The purpose of this audit was to compare the costs and revenues included in the Account No. 191.1 filing with the tariff and evaluate whether or not their calculation of the balance substantially conformed to the approved accounts and method of calculation.

2 DEFINITIONS

Various terms or abbreviations are used in the following sections. Those terms or abbreviations are described below:

1) "Division": Utah Division of Public Utilities
2) "QGC": Questar Gas Company
3) "QPC": Questar Pipeline Company
4) "ABS": Account Balance Summary. A spreadsheet consisting of individual accounting entries to the various accounts in the 191 account.
5) "GL": General Ledger or "Accounting Works". A QGC spreadsheet report produced monthly that originates from the Company's general ledger.
6) "191 SUM": The monthly 191 summary sheet produced by QGC. This sheet shows the 191 account calculations, including a breakdown by account, interest calculations and adjustments to the 191 account.
7) "191 Account": Account No. 191.1 of the Uniform System of Accounts

3 AUDIT PROCEDURES

The Division's audit procedures of the 191 account for the calendar year 2013 consist of the following:

1) Risk Assessment – The Division reviewed the information provided by QGC to determine that it was substantially similar to previous years and relied upon risk areas that were identified in previous audits, particularly storage gas costs, which will be discussed later in this report.
2) High Level Reconciliations – Reconcile QGC's 10K report to the 191 SUM.
3) Net Gas Cost Review
   a) Verify that the Commodity percentage was calculated correctly.
   b) Verify that the Demand percentage was calculated correctly.

c) Recalculate the ending 191 balance and compare to the 191 SUM.
d) Review supporting documentation for Wexpro costs.
e) Review supporting documentation for purchased gas costs.
f) Review supporting documentation for storage gas costs.
g) Review supporting documentation for gathering costs.
h) Review supporting documentation for transportation costs.
i) Review supporting documentation for overriding royalty revenues.
j) Review supporting documentation for the 191 account adjustments shown in the 191 SUM.

4) Revenue Review
   a) Recalculate the 191 account revenues (excluding miscellaneous revenues and credits) and tie the result to the 191 SUM.

4 RISK ASSESMENT

As part of the risk assessment, the Division requested a list of QGC’s internal audit reports (operational or financial/internal control) that had been performed on 191 components for CY 2013. The Division reviewed the list of QGC’s internal audit reports and did not find any particular issues or areas of concern. Finding no additional areas of concerns from the 2013 internal audit report list, the Division determined that it was substantially similar to previous years and relied upon risk areas that were identified in the CY 2011 and 2012 audit. The two main areas of risk are storage gas related costs and adjustments to the 191 account.

4.1 RISK - STORAGE GAS RELATED COSTS

Based on previous audits, it was determined that the greatest likelihood of misstatement was with storage gas costs (withdrawal value/charges, injection value/charges, return on storage gas). This is due to the complexity of the storage inventory calculations, and the use of an estimate that is determined by the company for storage injection and withdrawal values. Net storage gas costs constitute 3.45% of total gas costs. The Division requested and reviewed supporting documents for several of the entries made into the General Ledger related to storage gas costs and could find no inconsistencies.

4.2 RISK - COMPANY ADJUSTMENTS TO THE 191 ACCOUNT

Adjustments to the 191 account were also considered to be of greater risk due to their nature of being outside the normal operating expenses and revenues that are booked to the 191 account. In the calendar year of 2013, there were approximately $(133,033) in net adjustments to the 191 account. The results of the adjustment review are discussed in section 5.3.7 below.

5 AUDIT PROCEDURES AND RESULTS

In addition to the items identified in the risk assessment, the Division tested many other key areas of the 191 account. The majority of the Division's audit procedures focused on the costs and revenues included in the 191 account for the calendar year of 2013. The audit procedures and tests discussed below are summaries of the work performed by the Division. In addition to the audit procedures and tests performed, the Division also sent data requests and held meetings with QGC to discuss certain aspects of the 191 Account.

5.1 HIGH LEVEL RECONCILIATIONS – RECONCILE 191 ACCOUNT TO 2013 10K

The purpose of this procedure was to verify that the amounts included in the 191 account tie to the amounts reported in the 2013 10K. Differences were investigated when the amounts differed. Based on the Division's review, it appears the costs and revenues reported in the 191 account tie back to the costs and revenues reported in the Company's 10K report.

5.2 NET GAS COST REVIEW

5.2.1 COMMODITY PERCENTAGE RECONCILIATION

The Division verified that the commodity percentages used to allocate costs to Utah were calculated correctly. The DPU calculated commodity percentages from the decatherms reported in the Booked Revenue Report. The DPU recalculated Utah Commodity percentages tied (with some small immaterial exceptions) to the amounts reported by QGC.

5.2.2 DEMAND PERCENTAGE RECONCILIATION

The percentages used to allocate demand costs to Utah originate from QGC's pass through filings. The applicable pass through filings for CY 2013 are Docket No. 12-057-08, Docket No. 13-057-03, and Docket Nos. 13-057-07. According to the pass through model in Docket No. 13-057-03, 97.400% should be applied as the monthly demand percentage from October through December. After reviewing QGC's reported demand percentages, the Division found that the incorrect demand percentage was applied in October. As shown in the table below, $46,519 was misallocated due to the incorrect demand percentage applied in October.

Audit Month	DPU Demand %	QGC Reported Demand %	Difference	Demand Costs	Poential Error
1/31/2013	96.700%	96.7000%	0.0000%	7,870,995	(1)
2/28/2013	96.700%	96.7000%	0.0000%	7,955,414	(1)
3/31/2013	96.700%	96.7000%	0.0000%	7,874,241	(1)
4/30/2013	96.700%	96.7000%	0.0000%	6,717,759	(1)
5/31/2013	96.700%	96.7000%	0.0000%	6,676,913	(1)
6/30/2013	96.700%	96.7000%	0.0000%	6,666,509	(1)
7/31/2013	96.700%	96.7000%	0.0000%	6,667,276	(1)
8/31/2013	96.700%	96.7000%	0.0000%	6,663,439	(1)
9/30/2013	96.700%	96.7000%	0.0000%	6,631,233	(1)
10/31/2013	97.400%	96.7000%	-0.7000%	6,645,297	46,519
11/30/2013	97.400%	97.4000%	0.0000%	7,870,315	2
12/31/2013	97.400%	97.4000%	0.0000%	7,938,286	2
Total					46,516

5.2.3 RECALCULATION OF MONTHLY 191 ACCOUNT BALANCE

In this audit procedure, the Division allocated the total Company costs to Utah, added DPU calculated gas revenues, and applied the applicable interest costs, bad debt percentages, and other QGC 191 Adjustments to arrive at monthly 191 Account balances. These amounts were then compared to the amounts reported by QGC in the 191 SUM. The results of this procedure are shown below.

Month	**DPU CALCULATED 191 BALANCE**	**QGC REPORTED 191 BALANCE**	**Difference**
1/31/2013	(9,293,430)	(9,292,708)	(722)
2/28/2013	(24,236,605)	(24,249,078)	12,473
3/31/2013	(30,945,653)	(30,955,939)	10,286
4/30/2013	(26,503,211)	(26,511,640)	8,429
5/31/2013	(17,708,350)	(17,715,359)	7,009
6/30/2013	(6,246,479)	(6,252,370)	5,891
7/31/2013	(230,646)	(235,537)	4,891
8/31/2013	1,406,210	1,402,099	4,111
9/30/2013	9,449,145	9,445,393	3,752
10/31/2013	8,415,219	8,366,153	49,066
11/30/2013	4,293,028	4,245,318	47,710
12/31/2013	(7,393,840)	(7,439,614)	45,774

The difference between DPU calculated balance and QGC reported balance is $45,774 for the calendar year 2013. The difference occurred primarily due to the incorrect demand percentage applied in October. The Division has noted in previous 191 audits that the Company has missed this allocation percentage on a consistent basis. The Company has previously stated that processes were developed to prevent this from happening in the future, the Division will continue to monitor this and make recommendations as appropriate.

5.3 NET GAS COST REVIEW

The Division performed several review procedures to ensure that the total Company expenses and Utah revenues reported in the 191 SUM are in fact supported by invoices, billing statements, checks, inventory calculations, and other documentation. The 191 account net gas costs can be broken down into the following components: Wexpro operating costs, purchased gas, storage gas, gathering costs, transportation costs, and overriding royalties. The Division has summarized the composition of the costs from the previous year below.

Total Company Net Gas Cost		
Gas Cost	**CY 2013 Amount**	**% of Total**
Wexpro Costs	329,574,965	54.92%
Purchased Gas	186,600,545	31.09%
Storage Gas Costs	20,684,606	3.45%
Gathering Costs	18,790,066	3.13%
Transportation Costs	63,577,752	10.59%
Overridding Royalties	-19,026,426	-3.17%
Gas Managment (WY Only)	36,900	0.01%
Non Core Customer Revenue (WY Only)	-125,784	-0.02%
Total Net Gas Costs	**600,112,624**	**100.00%**

The Division also reviewed how costs changed from the previous year and those results are summarized below.

Total Company Net Gas Cost			
Gas Cost	**CY 2013 Amount**	**CY 2012 Amounts**	**% Change**
Wexpro Costs	329,574,965	290,958,847	13.27%
Purchased Gas	186,600,545	104,174,730	79.12%
Storage Gas Costs	20,684,606	22,612,703	-8.53%
Gathering Costs	18,790,066	20,526,658	-8.46%
Transportation Costs	63,577,752	63,871,934	-0.46%
Overridding Royalties	-19,026,426	-15,060,432	26.33%
Gas Managment (WY Only)	36,900	44,600	-17.26%
Non Core Customer Revenue (WY Only)	-125,784	-133,310	-5.65%
Total Net Gas Costs	**600,112,624**	**486,995,730**	**23.23%**

5.3.1 QGC ADJUSTMENTS TO 191 ACCOUNT

In addition to the net costs and revenues reported in the QGC 191 SUM, QGC made several adjustments to Utah's 191 Account balance that had the net impact of reducing the balance by $(133,033). The adjustments for each month are shown as follows:

Month	Amount
January	(482)
February	(142)
March	(45,069)
April	(46,784)
May	(4,826)
June	(320)
July	3,813
August	(6)
September	297,897
October	(340,848)
November	(8)
December	3,742
Total 2013 Adjustments	(133,033)

The Division reviewed the list of adjustments made in each month and found that large adjustments made in 2013 were cash payments from Dominion Energy Questar Pipeline. According to the explanation by QGC, these cash payments arise when Dominion Energy Questar Pipeline is required by its tariff to distribute revenue to its customers from penalties paid by other customers, such as overrun penalties.

5.4 REVENUE REVIEW – ACCURACY

5.4.1 RECALCULATE 191 REVENUES

The Division reviews revenues by multiplying the reported decatherms and the tariff rates in effect at that time and then compares those calculated revenues with the revenues reported by the Company. The Division is aware that timing differences will cause the DPU's calculated amounts to differ from the values reported by QGC. The Division inquired with the Company about whether the external audit firm specifically audited the tariff rates and the Company stated that it did. The Division is therefore relying on the audit opinion provided by the external audit firm to some degree. The Division will continue to monitor the differences for any particularly material or unusual differences going forward.

6 CONCLUSION

The Division finds that costs in the 191 Account do not comply with Commission approved calculations. The Division recommends that QGC make an adjustment of $45,774 increase to Utah's allocated gas costs. The Division does not recommend that the interim rates become final in Docket Nos. 12-057-08 and 13-057-03 until the proposed adjustment to the 191 account is made.