EXHIBIT A

Summary of 191 Account Audit Procedures and Results for CY 2014

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 2014. 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 2014 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 2014. 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 2014 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 2012 and 2013 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 3.17% 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 2014, there were approximately $(25,223) 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 2014. 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 2014 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 2014 are Docket No. 13-057-08 and Docket Nos. 14-057-09. The Division was initially concerned about a misapplied demand percentage, however, the Commission has ruled that a one month lag in the application of the demand percentage complies with the Commission's previous orders. The following is the result of the demand percentage allocations:

Monthly Demand% By Month (Used in Tracer tab)					
		QGC			
Audit	DPU	Reported			
Month	Demand %	Demand %	Difference	Demand Costs	Potential Error
1/31/2014	97.400%	97.4000%	0.0000%	7,910,727	2
2/28/2014	97.400%	97.4000%	0.0000%	7,911,781	2
3/31/2014	97.400%	97.4000%	0.0000%	7,795,096	2
4/30/2014	97.400%	97.4000%	0.0000%	6,637,804	1
5/31/2014	97.400%	97.4000%	0.0000%	6,634,198	1
6/30/2014	97.400%	97.4000%	0.0000%	6,636,361	1
7/31/2014	97.400%	97.4000%	0.0000%	6,636,029	1
8/31/2014	97.400%	97.4000%	0.0000%	6,684,865	1
9/30/2014	97.400%	97.4000%	0.0000%	6,791,357	1
10/31/2014	97.400%	97.4000%	0.0000%	6,789,349	1
11/30/2014	97.400%	97.4000%	0.0000%	8,022,540	0
12/31/2014	96.990%	96.9900%	-0.0002%	7,992,974	17
Total					32

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
1/31/2014	(16,571,760)	(16,585,349)	13,589
2/28/2014	(3,135,466)	(3,147,745)	12,279
3/31/2014	(2,595,635)	(2,607,447)	11,812
4/30/2014	3,561,207	3,549,780	11,427
5/31/2014	18,948,472	18,937,493	10,979
6/30/2014	28,928,575	28,917,778	10,797
7/31/2014	38,410,309	38,399,616	10,693
8/31/2014	45,998,070	45,987,640	10,430
9/30/2014	54,072,861	54,062,718	10,143
10/31/2014	58,671,172	58,661,221	9,951
11/30/2014	59,306,821	59,330,309	(23,488)
12/31/2014	37,552,390	37,561,227	(8,837)

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 2014 Amount	% of Total
Wexpro Costs	**395,755,387**	**64.09%**
Purchased Gas	**136,473,469**	**22.10%**
Storage Gas Costs	**19,601,615**	**3.17%**
Gathering Costs	**21,002,676**	**3.40%**
Transportation Costs	**63,532,930**	**10.29%**
Overriding Royalties	**-18,760,538**	**-3.04%**
Gas Management (WY Only)	**43,600**	**0.01%**
Non-Core Customer Revenue (WY Only)	**-126,673**	**-0.02%**
Total Net Gas Costs	**617,522,467**	**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 2014 Amount	CY 2013 Amounts	% Change
Wexpro Costs	395,755,387	329,574,965	20.08%
Purchased Gas	136,473,469	186,600,545	-26.86%
Storage Gas Costs	19,601,615	20,684,606	-5.24%
Gathering Costs	21,002,676	18,790,066	11.78%
Transportation Costs	63,532,930	63,577,752	-0.07%
Overriding Royalties	-18,760,538	-19,026,426	-1.40%
Gas Management (WY Only)	43,600	36,900	18.16%
Non-Core Customer Revenue (WY Only)	-126,673	-125,784	0.71%
Total Net Gas Costs	617,522,467	600,112,624	2.90%

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 $(25,223). The adjustments for each month are shown as follows:

Month	Amount
January 2014	(1,030)
March 2014	(7,183)
April 2014	(93,343)
May 2014	3
October 2014	(2,577)
November 2014	(29)
December 2014	78,936
Total 2014 Adjustments	(25,223)

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 comply with Commission approved calculations and are just, reasonable, and in the public interest. The Division recommends that interim rates become final in Docket Nos. 13-057-08 and 14-057-09.