EXHIBIT A

Summary of Audit Procedures and Results for Enbridge Gas Utah's Account 191 for Calendar Year 2023; Docket Nos. 22-057-16, 23-057-03

1 SCOPE

The Division of Public Utilities conducted an audit of Enbridge Gas Utah's Account No. 191.1 of the Uniform System of Accounts for the calendar year of 2023. 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 the calculation of the balance substantially conformed to the approved accounts and method of calculation.

2 CHANGE IN CORPORATE OWNERSHIP DISCLAIMER

Dominion Energy Utah owned and operated the subsidiary Questar Gas Company throughout the entire audit period of January 1, 2023 to December 31, 2023; in June 2024 the Company was acquired by Enbridge Gas Utah (EGU). We do not believe that this ownership change had a material impact on this audit because key personnel with whom the Division interacts along with the standard reporting documents remained consistent. To help with the understanding of this report, the Division uses the most current name of this entity as of the date of this report, which is Enbridge Gas Utah.

3 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) "DEU": Dominion Energy Utah (previously Questar Gas Company)
3) "EGU": Enbridge Gas Utah (previously Dominion Energy Utah)
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". An EGU spreadsheet report produced monthly that originates from the Company's general ledger.
6) "191 SUM": The monthly 191 summary sheet produced by EGU. 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

8) "TIC": Transportation Imbalance Charge

4 AUDIT PROCEDURES

The Division's audit procedures of the 191 Account for the calendar year 2023 consist of the following:

1) Risk Assessment – The Division reviewed the information provided by EGU 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 – Reconciled EGU's End-of-year financial information to the 191 SUM.
3) Net Gas Cost Review
    a) Verified the Commodity percentage was calculated correctly.
    b) Verified the Demand percentage was calculated correctly.
    c) Recalculated the ending 191 balance and compared it to the 191 SUM.
    d) Reviewed supporting documentation for costs and revenues included in the 191 Account.
    e) Reviewed supporting documentation for the 191 Account adjustments.

5 RISK ASSESSMENT

The Division determined the operation and content of EGU's 191 Account for 2023 is substantially similar to previous years. Therefore, the Division was able to rely on risk assessments performed in previous audits. The two main areas of risk continue to be storage gas related costs and adjustments to the 191 Account.

5.1 RISK - STORAGE GAS RELATED COSTS

Based on previous audits, the Division determined the greatest likelihood of a material misstatement was with storage gas costs (withdrawal value/charges, injection value/charges, and 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. The Division requested and reviewed supporting documents for several of the entries in the General Ledger related to storage gas costs and found no inconsistencies.

5.2 RISK - COMPANY ADJUSTMENTS TO THE 191 ACCOUNT

Adjustments to the 191 Account are also identified as inherently greater risk due to their nature of being outside the normal accounting and reporting process. There were three adjustments to the 191 Account for the 2023 calendar year but were immaterial.

6 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 2023 calendar year. 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 EGU to discuss certain aspects of the 191 Account.

6.1 HIGH-LEVEL RECONCILIATIONS – RECONCILE 191 ACCOUNT TO 2023 END-OF-YEAR FINANCIAL INFORMATION

The purpose of this procedure was to verify the amounts included in the 191 Account reconcile to the amounts reported in the 2023 End-of-Year financial information. Differences were investigated. Based on the Division's review, the costs and revenues reported in the 191 Account reconcile to the costs and revenues reported in the Company's End-of-Year financial information.

6.2 NET GAS COST REVIEW

6.2.1 COMMODITY PERCENTAGE RECONCILIATION

The Division verified the commodity percentages used to allocate costs to Utah were calculated correctly. The Division calculated commodity percentages from the decatherms reported in the Booked Revenue Report. The Division recalculated Utah Commodity percentages reconciled to the amounts reported by EGU (noting minor immaterial exceptions).

6.2.2 DEMAND PERCENTAGE RECONCILIATION

The percentages used to allocate demand costs to Utah originate from EGU's pass-through filings. The applicable pass-through filings for current year 2023 are Docket Nos 22-057-16 and 23-057-03. The demand percentage is calculated based on a one-month lag approved by the Commission in the Order Setting Final Rates for Docket Nos. 12-057-08 and 13-057-03 (issued September 21, 2018). The following is the result of the demand percentage allocations. The differences between the Division's calculation and EGU's calculation are immaterial and due primarily to rounding. One item was found that impacted and produced an error in the calculation of July's demand percentage. Due to an accounting entry that was incorrectly recorded in August instead of July, the spreadsheet model produced an error for the month of July. Had the entry been made correctly, it would have shown an immaterial difference for that month. Overall, the timing of this entry did not have an adverse effect on this audit or the reliability of the 191 Account for the year.

Monthly Demand % By Month (*in dollars*)					
Audit Month	DPU Demand %	DEU Demand %	Difference	Demand Costs	Potential Error
12/31/2022	96.840%	96.840%	0.000%	$ 9,578,355	$ 21
1/31/2023	96.840%	96.840%	0.000%	9,805,939	21
2/28/2023	96.840%	96.840%	0.000%	9,083,754	20
3/31/2023	96.840%	96.840%	0.000%	7,781,764	17
4/30/2023	96.840%	96.840%	0.000%	6,688,293	14
5/31/2023	96.840%	96.840%	0.000%	6,789,404	15
6/30/2023	96.840%	96.840%	0.000%	6,781,531	15
7/31/2023	96.840%	#DIV/0!	#DIV/0!	6,485,296	#DIV/0!
8/31/2023	96.840%	96.840%	0.000%	7,093,511	15
9/30/2023	96.840%	96.840%	0.000%	6,811,531	15
10/31/2023	96.840%	96.840%	0.000%	6,819,404	15
11/30/2023	96.840%	96.840%	0.000%	8,098,688	18
Total					#DIV/0!

6.2.3 RECALCULATION OF MONTHLY 191 ACCOUNT BALANCE

In this audit procedure, the Division allocated the total Company costs to Utah, added gas revenues recalculated by the Division, and applied the applicable interest costs, bad debt percentages, and other EGU 191 Adjustments to arrive at monthly 191 Account balances. These amounts were then compared to the amounts reported by EGU in the 191 SUM as a reasonableness test.

Upon review, the Division found that $16.4 million in customer shared savings costs were accrued according to accounting standard ASC 606-10-32-11 and recorded in December 2022 EGU accounting records; however, the costs were incorrectly included in the 191 Account activity and remained in the ending balance of the 191 Account. EGU made a one-time manual adjustment to the calculated interest in December 2022 to avoid overpaying EGU interest for that month. However, because the balance remained in the 191 Account from January through July 2023, the ending balance was overstated and the account over-accrued interest as a result during the subsequent 6 months. In addition, another accrual was recorded in the accounting records in March 2023 for $4 million, which also adjusted out of the interest calculation for March. However, the amount remained in the ending balances of subsequent months and resulted in over-accruing interest for the subsequent 3 months in the 191 Account. The table below shows the difference in reported balance versus the DPU calculated balance. The over-accrual resulted in an amount of $288,544.77 of over-accrued interest added to the 191 Account. EGU accepted the finding and agreed to make the adjustment for $269,722.56 in the February 2025 191 Account and $18,822.21 in the March 2025 191 Account. By the date of this report, DPU verified that an adjustment of $269,723 had been made in the Company's financial statements and 191 statements for February 2025. This issue was the only substantial difference noted by the DPU, and the resulting smaller differences from July through December were assessed to be substantially similar to EGU's reported balances with the differences being due to the Division's estimate being less precise than the accounting efforts employed by EGU. The results of this procedure are shown below:

Month	DPU CALCULATED 191 BALANCE	DEU REPORTED 191 BALANCE	Difference
1/31/2023	$ 467,620,863	$ 483,925,886	$ (16,305,024)
2/28/2023	503,292,619	519,585,010	(16,292,391)
3/31/2023	451,463,104	471,723,465	(20,260,361)
4/30/2023	414,717,832	434,974,613	(20,256,781)
5/31/2023	396,421,707	416,761,751	(20,340,044)
6/30/2023	386,140,158	406,540,230	(20,400,072)
7/31/2023	395,154,662	395,021,074	133,588
8/31/2023	392,116,621	391,969,259	147,362
9/30/2023	385,984,349	385,822,655	161,695
10/31/2023	359,290,149	359,119,239	170,910
11/30/2023	308,964,728	308,735,998	228,730
12/31/2023	234,168,269	233,874,333	293,936

Canyon Creek Stipulation[1] states "If savings have occurred, Wexpro will calculate the shared savings and separately identify the amount being returned to Wexpro on the July Operator Service Fee (OSF) invoice to Questar Gas. Questar Gas will separately identify the portion of the shared savings returned to Wexpro in the Company's 191 Account."

The Division recommends that EGU show the customer shared savings accrual and adjustments on a separate line in the 191 Account monthly reports in accordance with the Canyon Creek Stipulation. In communication with EGU representatives, the Company is willing to accommodate this request in future reports, likely starting in 2026. The delayed implementation

[1] Application of Questar Gas Company for Approval of the Canyon Creek Acquisition as a Wexpro II Property Docket No. 15-057-10 Canyon Creek Settlement Stipulation

would be due to workload constraints and to accommodate the transition of responsibilities from the DEU accounting staff to EGU accounting staff.

6.3 NET GAS COST REVIEW

The Division performed several review procedures to ensure 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 summarized the composition of the costs in the table below:

Total Company Net Gas Cost		
Gas Cost	**CY 2023 Amount**	**% of Total**
Wexpro Costs	$ 261,085,675	23.74%
Purchased Gas	749,522,049	68.94%
Storage Gas Costs	17,351,289	1.60%
Gathering Costs	237,297	0.02%
Transportation Costs	75,860,380	6.98%
Overridding Royalties	(16,690,371)	-1.54%
Gas Managment (WY Only)	(96,284)	-0.01%
Non Core Customer Revenue (WY Only)	(132,490)	-0.01%
Total Net Gas Costs	**$1,087,137,545**	**100.00%**

The Division also compared the change in costs from the previous year with the results summarized below:

Total Company Net Gas Cost			
Gas Cost	**CY 2023 Amounts**	**CY 2022 Amounts**	**% Change**
Wexpro Costs	261,085,675	262,545,690	-0.56%
Purchased Gas	749,522,049	594,695,773	26.03%
Storage Gas Costs	17,351,289	13,776,418	25.95%
Gathering Costs	237,297	232,867	1.90%
Transportation Costs	75,860,380	79,557,636	-4.65%
Overridding Royalties	(16,690,371)	(14,676,144)	13.72%
Gas Managment (WY Only)	(96,284)	(70,906)	35.79%
Non Core Customer Revenue (WY Only)	(132,490)	(144,438)	-8.27%
Total Net Gas Costs	**$ 1,087,137,545**	**$ 935,916,896**	**16.16%**

6.3.1 PURCHASED GAS, OVERRIDING ROYALTIES, AND STORAGE GAS COSTS HAD CONSIDERABLE CHANGES FROM PRIOR YEAR

Purchased Gas, Overriding Royalties, and Storage Gas Costs each changed significantly from the previous year. Purchased Gas and Overriding Royalties increased due to market conditions of purchased gas at the end of 2022 and still maintained high levels in the beginning of the year. Storage Gas Costs saw an increase in expense due mainly to costs related to operations of the new LNG facility, which was put into service in late 2022 and was filled during 2023 up to 70% capacity before the 2023-2024 heating season.

6.3.2 EGU ADJUSTMENTS TO 191 ACCOUNT

In addition to the net costs and revenues reported in the EGU 191 SUM, EGU normally makes several adjustments to Utah's 191 Account balance. There were two minor adjustments for the annual UT/WY Commodity Split for actual usage that had a net impact of reducing the balance by $(109,731), representing less than 1% of annual activity. These adjustments do not include those adjustments identified as part of the customer shared savings calculation. Adjustments by month are shown below:

Month (2023)	Amount
January	$ (7,108)
February	-
March	-
April	-
May	-
June	(102,622)
July	-
August	-
September	-
October	-
November	-
December	-
Total Adjustments	**$ (109,731)**

6.4 REVENUE REVIEW – ACCURACY

6.4.1 RECALCULATE 191 REVENUES

The Division reviewed revenues by multiplying the reported decatherms and the tariff rates in effect at that time and then compared those calculated revenues with the revenues reported by the Company as a reasonableness test. The Division is aware that timing differences will cause the Division's calculated amounts to differ from the values reported by EGU. The Division inquired of the Company about whether the external audit firm specifically audited the tariff rates and the Company stated that it did. The Division therefore also relies on the audit opinion provided by the external audit firm in addition to the work performed specifically by the Division. The Division did not notice anything but will continue to monitor the differences for any material or unusual differences going forward.

7 CONCLUSION

The Division finds costs in the 191 Account substantially comply with Commission approved calculations and are just, reasonable, and in the public interest. The Division recommends interim rates become final in Docket Nos. 22-057-16 and 23-057-03.