

**APPLICATION OF SOUTHERN CALIFORNIA GAS COMPANY &
SAN DIEGO GAS & ELECTRIC COMPANY FOR AUTHORITY TO REVISE THEIR
NATURAL GAS RATES AND IMPLEMENT STORAGE PROPOSALS EFFECTIVE
JANUARY 1, 2020 IN THE TRIENNIAL COST ALLOCATION PROCEEDING**

(A.18-07-024)

(DATA REQUEST CAL PA-SEMPRA-SDG&E-001-ADB)

QUESTION 1:

When was the most recent Cal PA's audit of SDG&E's regulatory account balances?

RESPONSE 1:

Cal PA (formerly known as "DRA") conducted an audit of SDG&E's regulatory balancing accounts in the 2013 TCAP Application 11-11-002 proceeding. Attached is a copy.



11-16-2012 DRA Exh
DRA-06 G Novack Te

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QUESTION 2:

Referring to the direct testimony of John A. Roy, Attachment A, page A-2, please provide the same table for 2015, 2016, and 2017.

RESPONSE 2:

Attached below are the tables SDG&E filed with the Commission in the Annual Regulatory Gas Account Balance Update advice letters for balances to be amortized in 2015, 2016, and 2017.

- 2015 amortization per Advice Letter 2332-G (dated 10/29/14).
 - CPUC approved 12/16/14.
 - Attachment A:



2015
Amortization.pdf

- 2016 amortization per Advice Letter 2428-G (dated 10/29/15).
 - CPUC approved 12/18/15.
 - Attachment A:



2016
Amortization.pdf

- 2017 amortization per Advice Letter 2523-G (dated 10/31/16).
 - CPUC approved 12/13/16.
 - Attachment A:



2017
Amortization.pdf

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QUESTION 3:

Please provide recorded entries by month in an electronic (excel) format for 2017 for the following accounts:

- Core Fixed Cost Account (CFCA)
- Noncore Fixed Cost Account (NFCA)
- Safety Enhancement Capital Cost Balancing Account (SECCBA)
- Self-Generation Program Memorandum Account (SGPMA)

RESPONSE 3:

Recorded 2017 entries by month are provided below in an electronic (excel) format for the following accounts:

- Core Fixed Cost Account (CFCA)



#3 2017 CFCA.xlsx

- Noncore Fixed Cost Account (NFCA)



#3 2017 NFCA.xlsx

- Safety Enhancement Capital Cost Balancing Account (SECCBA)



#3 2017
SECCBA.xlsx

- Self-Generation Program Memorandum Account (SGPMA)



#3 2017 SGPMA.xlsx

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QUESTION 4:

Provide a copy of the most recent internal audit report for following regulatory accounts, if any:

- Core Fixed Cost Account (CFCA)
- Noncore Fixed Cost Account (NFCA)
- Safety Enhancement Capital Cost Balancing Account (SECCBA)
- Self-Generation Program Memorandum Account (SGPMA)

RESPONSE 4:

SDG&E has no recent (i.e., last 5 years) responsive internal audit reports.

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QUESTION 5:

Referring to the direct testimony of John A. Roy, attachment A, page A-2, please provide:

Core Fixed Cost Account (CFCA):

- a. A brief narrative description of the internal accounting controls applicable to this account.
- b. The general ledger print screens of the beginning and ending balance for each month for 2017.

Noncore Fixed Cost Account (NFCA):

- a. A brief narrative description of the internal accounting controls applicable to this account.
- b. The general ledger print screens of the beginning and ending balance for each month for 2017.

Safety Enhancement Capital Cost Balancing Account (SECCBA):

- a. A brief narrative description of the internal accounting controls applicable to this account.
- b. The general ledger print screens of the beginning and ending balance for each month for 2017.

Self-Generation Program Memorandum Account (SGPMA):

- a. A brief narrative description of the internal accounting controls applicable to this account.
- b. The general ledger print screens of the beginning and ending balance for each month for 2017.

RESPONSE 5:

Core Fixed Cost Account (CFCA):

- a. Accounting controls over regulatory accounts generally consist of the following:
 1. Appropriate individuals review Regulatory Reporting's balancing account journal entries and supporting schedules for missing, inaccurate and inappropriate amounts to check that revenue and expense are recorded in compliance with established regulatory decisions. Activity in accounts is reviewed for completeness, validity, cutoff, and accuracy.
 2. Regulatory Reporting prepares the Regulatory Account Detail Report and distributes to the Program Managers on a quarterly basis for validation of activity balanced in the account. Positive confirmations are required, and any discrepancies are investigated and resolved accordingly.
 3. Regulatory Accounting, in conjunction with the IT Department, monitor that back-up versions of electronic files are being maintained.

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4. Changes to spreadsheets are properly labeled within an appropriate taxonomy for proper usage and version control.
 5. Proper input controls are in place to reduce and or prevent input errors in critical spreadsheets.
 6. Spreadsheets are properly protected from unauthorized access.
 7. Regulatory accounts are supported by Preliminary Statements.
 8. CPUC decisions are reviewed by knowledgeable personnel for proper implementation.

b. See attached file.



#5 2017 CFCA
GL.pdf

Noncore Fixed Cost Account (NFCA):

- a. See response to CFCA above.
- b. See attached files.



#5 2017 NFCA GL
(over).pdf



#5 2017 NFCA GL
(under).pdf

Safety Enhancement Capital Cost Balancing Account (SECCBA):

- a. See response to CFCA above.
- b. See attached file.



#5 2017 SECCBA
GL.pdf

Self-Generation Program Memorandum Account (SGPMA):

- a. See response to CFCA above.
- b. See attached file.



#5 2017 SGPMA GL
- Gas.pdf

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QUESTION 6:

Referring to the direct testimony of John A. Roy, "Section III: Proposed Modification to SDG&E'S Preliminary Statements":

- a. Please explain the accounting treatment for the remaining balance in the Liquefied Natural Gas Service Tracking Account (LNGSTA).
- b. In an Excel format, please provide recorded entries in the LNGSTA by month for 2015, 2016, and 2017.

RESPONSE 6:

- a. There is no accounting treatment for the remaining balance in the LNGSTA because it is a tracking account and not reflected on SDG&E's financial statements. There is no cost recovery.
- b. SDG&E has no recorded entries in the LNGSTA by month for 2015, 2016, and 2017.