

**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 CALPA-SEMPRA-SDG&E-002-ADB)

QUESTION 1:

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

- California Solar Initiative Thermal Program Memorandum Account (CSITPMA)
- Hazardous Substance Cleanup Cost Account (HSCCA)
- Integrated Transmission Balancing Account (ITBA)
- Master Meter Balancing Account (MMBA)
- On-Bill Financing Balancing Account (OBFBA)
- Pension Balancing Account (PBA)
- Post-Retirement Benefits Other Than Pensions Balancing Account (PBOPBA)
- Pipeline Safety and Reliability Memorandum Account (PSRMA)
- Rewards and Penalties Balancing Account (RPBA)
- Safety Enhancement Expense Balancing Account (SEEBA)
- Transmission Integrity Management Program Balancing Account (TIMPBA)

RESPONSE 1:

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

- California Solar Initiative Thermal Program Memorandum Account (CSITPMA)



#1 2017
CSITPMA.xlsx

- Hazardous Substance Cleanup Cost Account (HSCCA)



#1 2017 HSCCA.xlsx

- Integrated Transmission Balancing Account (ITBA)



#1 2017 ITBA.xlsx

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- Master Meter Balancing Account (MMBA)



#1 2017 MMBA.xlsx

- On-Bill Financing Balancing Account (OBFBA)



#1 2017 OBFBA.xlsx

- Pension Balancing Account (PBA)



#1 2017 PBA.xlsx

- Post-Retirement Benefits Other Than Pensions Balancing Account (PBOPBA)



#1 2017
PBOPBA.xlsx

- Pipeline Safety and Reliability Memorandum Account (PSRMA)



#1 2017 PSRMA.xlsx

- Rewards and Penalties Balancing Account (RPBA)



#1 2017 RPBA.xlsx

- Safety Enhancement Expense Balancing Account (SEEBA)



#1 2017 SEEBA.xlsx

- Transmission Integrity Management Program Balancing Account (TIMPBA)



#1 2017 TIMPBA.xlsx

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QUESTION 2:

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

- California Solar Initiative Thermal Program Memorandum Account (CSITPMA)
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RESPONSE 2:

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

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QUESTION 3:

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

- a. A brief narrative description of the internal accounting controls applicable to the following accounts.
 - California Solar Initiative Thermal Program Memorandum Account (CSITPMA)
 - Hazardous Substance Cleanup Cost Account (HSCCA)
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- b. The general ledger print screens of the beginning and ending balance for each month for 2017 for the following accounts:
- California Solar Initiative Thermal Program Memorandum Account (CSITPMA)
 - Hazardous Substance Cleanup Cost Account (HSCCA)
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RESPONSE 3:

- 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.
 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.

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8. CPUC decisions are reviewed by knowledgeable personnel for proper implementation.

b. See attached files.

- California Solar Initiative Thermal Program Memorandum Account (CSITPMA)



#3b 2017 CSITPMA
GL.pdf

- Hazardous Substance Cleanup Cost Account (HSCCA)



#3b 2017 HSCCA GL
- Gas.pdf

- Integrated Transmission Balancing Account (ITBA)



#3b 2017 ITBA
GL.pdf

- Master Meter Balancing Account (MMBA)



#3b 2017 MMBA GL
- Gas.pdf

- On-Bill Financing Balancing Account (OBFBA)



#3b 2017 OBFBA GL
- Gas.pdf

- Pension Balancing Account (PBA)



#3b 2017 PBA GL -
Gas a.pdf



#3b 2017 PBA GL -
Gas.pdf

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-
- Post-Retirement Benefits Other Than Pensions Balancing Account (PBOPBA)



#3b 2017 PBOPBA
GL - Gas.pdf

- Pipeline Safety and Reliability Memorandum Account (PSRMA)



#3b 2017 PSRMA
GL.pdf

- Rewards and Penalties Balancing Account (RPBA)



#3b 2017 RPBA GL -
Gas a.pdf



#3b 2017 RPBA GL -
Gas b.pdf

- Safety Enhancement Expense Balancing Account (SEEBA)



#3b 2017 SEEBA
GL.pdf

- Transmission Integrity Management Program Balancing Account (TIMPBA)



#3b 2017 TIMP
GL.pdf