BEFORE THE

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IDAHO PUBLIC UTILITIES COMMISSION

IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION OF IDAHO POWER COMPANY FOR AUTHORITY TO INCREASE ITS RATES AND CHARGES FOR ELECTRIC SERVICE IN THE STATE OF IDAHO.	CASE NO. IPC-E-07-8

DIRECT TESTIMONY OF CECILY VAUGHN

IDAHO PUBLIC UTILITIES COMMISSION

DECEMBER 10, 2007

Q. Please state your name and business address for the record.

A. My name is Cecily Vaughn. My business address is 472 West Washington Street, Boise, Idaho.

Q. By whom are you employed and in what capacity?

A. I am employed by the Idaho Public Utilities Commission (Commission) as an auditor in the Utilities Division.

Q. What is your educational and experience background?

A. I graduated from Washington State University in 1974 with a Bachelors of Science degree in Veterinary Science; I received my degree as a Doctor of Veterinary Medicine at the same time. I practiced as a veterinarian in the State of Washington until approximately 1987. From 1993 until 1996 I attended the College of Business and Economics at the University of Arkansas in Fayetteville, Arkansas. From 1996 until 1997 I studied at the College of Business at Boise State University with an emphasis in accounting. I passed the Uniform CPA exam in the fall of 1997; I am currently a licensed CPA in the State of Idaho.

I was employed as a financial analyst by Hewlett Packard from 1998 until 2000. In this position I provided sole financial support for the HP test lab located in Boise, a cost center with an annual budget in excess of $50

Million. I was solely responsible for coordinating the semi-annual budgeting process, for developing and implementing the allocation system used to distribute costs to multiple profit centers, and for ensuring that costs incurred were appropriate and met budgetary goals. During this time I also served as inventory analyst for the Personal LaserJet Division, a $2 Billion per year profit center. In this role I was responsible for accurate valuation of worldwide inventory and for removal of intracorporate profit included in inventory value.

From 2000 until 2003 I was employed as Grants Accountant (Financial Specialist) for the Center for Geophysical Investigation of the Shallow Subsurface at Boise State University; I was promoted to Senior Financial Specialist in 2002. In this role I was responsible for all aspects of grant accounting for the Center, including budgeting, submission, and ensuring that grant funds were expended and accounted for in accordance with funding agency regulations. I also assisted in the preparation of the BSU F&A (Facilities and Administration) request used to set the overhead rate applied to all Federal Grants awarded the University.

I have been employed by the Commission as an auditor since June 2007. I attended the annual regulatory studies program sponsored by the National Association of

Regulatory Utilities Commissioners (NARUC) at Michigan State University in August of 2007.

Q. How do Staff's recommendations compare with the general rate case filed by Idaho Power Company?

A. Idaho Power Company filed a 2007 forecast (budgeted) test year for this rate case. Staff used an historical test year ending June 30, 2007, with proformed or annualized adjustments to revenues and expenses through December 31, 2007 in order to better meet the known and measurable standard required for ratemaking. Therefore, all adjustments made by Staff in the areas I personally reviewed were adjustments made to the actual income statement ending balance of each account for the period ending June 30, 2007.

Q. Would you please summarize Staff's recommendations in those areas of the rate case that you personally reviewed?

A. Staff's recommendations in the areas I personally reviewed with the effect on Staff's proposed revenue requirement are as follows:

(1) Per IPUC Order No. 30189, DSM Rider Energy Efficiency Tariff Rider revenue and expenses are removed from Idaho Power Company income statement for ratemaking purposes. These adjustments are equal and offsetting, thus resulting in no net effect

on revenue requirement.

(2) Per IPUC Order Nos. 30035, 30215, and 30267, intervenor funding from these cases was to be included in the next general rate case filed by Idaho Power. To prevent over-recovery of these expenses in rates, Staff recommends that the intervenor funding be amortized over two years, increasing Staff's proposed annual revenue requirement by $25,325.

(3) Idaho Power Company proposed using a 2007 forecast (budgeted) test year for this rate case. It is Staff's position that using the July 1, 2006 - June 30, 2007 test year with proformed or annualized adjustments to revenues and expenses through December 31, 2007 better meets the known and measurable standard required for ratemaking. Staff recommends annualizing adjustments to Grid West amortization, park revenue, and property insurance. The sum of these adjustments increases Staff's proposed revenue requirement by $9,920.

(4) As a result of a series of FERC settlements related to the 2003 billing, Idaho Power

Company received a credit in the amount of $3,266,010. This credit was booked during Staff's proposed test year, thus reducing Company regulatory expenses. Staff recommends amortizing this credit over five years, resulting in an increase in Staff's proposed revenue requirement of $2,612,808.

(5) The FERC billing for the period ending September 2007 was annualized to the July 1, 2006 - June 30, 2007 test year. This resulted in an adjustment and an associated increase in revenue requirement of $272,207.

(6) Based on an audit of Accounts Payable One Card (Purchase Card or P-card) expenditures, Staff recommends reducing the test year expenses and revenue requirement by $879,887 to remove expenditures for gifts, parties, and other items that do not benefit the customer.

Q. Please explain how the revenue requirement effect of each of Staff's recommendations was determined?

A. I determined what accounts in the rate case that would be changed by each adjustment, and then determined the effect on revenue requirement resulting from each adjustment. Due to the various usage patterns for P-cards, the adjustment was spread ratably to the miscellaneous expense accounts in the Jurisdictional Allocation Model.

Q. Did you review other areas that do not have an affect on the revenue requirement?

A. Yes, there were other aspects of revenue and expense that I reviewed that did not affect the revenue requirement. They are as follows: (1) uncollectibles, (2) injuries and damages, (3) lease payments and rents, (4) materials and supplies, (5) advertising, dues, and donations recorded in account 930, (6) abandoned projects, and (7) extraordinary expenses.

Q. Are you sponsoring any Exhibits?

A. Yes, I will be sponsoring Exhibits Nos. 101 and 102.

Q. Will you please describe Exhibit No. 101?

A. Exhibit No. 101 consists of 1 page and lists a series of nine miscellaneous and/or annualizing adjustments.

There are seven numbered columns shown on Exhibit No. 101: Column 1 shows the line item number referred to below, Column 2 briefly describes the adjustment, Column 3 applies to intervenor funding and the FERC credit and shows the total amount to be amortized, Column 4 shows the FERC account affected by the adjustment, Column 5 shows the account balance as of June 30, 2007, and Columns 6 and 7 quantify the affect of each individual adjustment on revenue and expense.

Each line item on Exhibit No. 101 shows a different adjustment that will be described in more detail below.

Q. Will you please explain the adjustment shown on Exhibit No. 101, line 1?

A. Per IPUC Order No. 30189, DSM Rider Energy Efficiency Tariff Rider revenue and expenses are separately tracked in accounts 908 (expense) and 456 (revenue) to ensure that the revenues and expenses from this activity are not commingled or double-counted for ratemaking purposes. Accordingly, Staff removed $4,663,127 from both expense (account 908) and revenue (account 456). Because these adjustments are equal and offsetting, there was no net effect on revenue requirement.

Q. Will you please explain the adjustments shown on Exhibit No. 101, lines 2-4?

A. Per IPUC Order Nos. 30035, 30215, and 30267, Idaho Power Company was ordered to pay intervenor funding awarded in Case Nos. IPC-E-06-8, IPC-E-05—28, and IPC-E-04-15. This funding plus interest was ordered to be recovered in the next general rate case filed by Idaho Power Company.

In its general rate case filing, Idaho Power Company requested that the intervenor funding be recovered by amortizing the entire amount of $50,650 over a period of one year. Staff disagrees with a single-year recovery and recommends that the intervenor funding be amortized over a two-year period to prevent over-recovery of the funding amount in rates. Based on Staff's proposed test year the amortization recommended by Staff increases revenue requirement by $25,325.

Q. Will you please explain the adjustment shown on Exhibit No. 101, line 5?

A. Per IPUC Order No. 30157, Idaho Power Company was ordered to amortize $932,177 in loan costs related to the development of Grid West over a period of five years, resulting in an annual amortization expense of $186,435. The amortization was ordered to begin January 1, 2007. Because 50% of the annual amortization was included in the July 1, 2006 - June 30, 2007 test year, Staff annualized the Grid West amortization expense to reflect a full year, thus increasing the amortization expense and revenue requirement by $93,218.

Q. Will you please explain the adjustment shown on Exhibit No. 101, line 6?

A. Idaho Power estimated park rent revenue for 2007 by using a simple average of the prior 5 years. Staff disagrees with this approach because park size, amenities, and rents increased significantly in the spring of 2006. In order to more accurately annualize park rent revenue, Staff used a quarterly (Q) average for 2000 - 2006 and applied these percentages to the known revenues collected in the first and second quarter of 2007 to estimate revenues for a full year. The difference between actual test year park rent revenue and estimated calendar year 2007 park rent revenue resulted in a positive annualizing adjustment of $16,729, thus increasing miscellaneous revenue and reducing revenue requirement by $16,729.

Q. Will you please explain the adjustment shown on Exhibit No. 101, line 7?

A. From trial balance data, the insurance expense paid and booked to account 924 during the July 1, 2006 - June 30, 2007 test year was determined to be $3,098,249. The insurance policy, premium, and effective dates were obtained from Idaho Power Company in answer to Audit Request No. 139. Total insurance expense for the test year was determined by calculating monthly premium amounts of the individual policies and multiplying the monthly premium for each policy by twelve; using this method, the insurance expense for the test year was calculated to be $2,892,053. Using known and measurable increases in insurance premiums that were provided by the Company, test year insurance cost annualized to December 31, 2007, was calculated to be $3,031,679. Staff compared the annualized insurance expense calculated above to the $3,098,249 booked to account 924 for the test year. As a result of this comparison, Staff removed prepaid insurance expense, reducing revenue requirement by $66,569.

Q. Will you please explain the adjustment shown on Exhibit No. 101, line 8?

A. Direct testimony of Company witness Lori Smith indicated that Idaho Power Company received a series of credits from a settlement involving both FERC administration and Other Federal Agency (OFA) charges. From data received from Idaho Power Company in response to Audit Request Nos. 133 and 134, it was determined that the total amount of the credits was equal to $3,266,010. These fees were included in rates paid by customers in both the 2003 and 2005 rate cases. Therefore Staff believes that the customer should receive benefit from the credit received by Idaho Power. Staff believes that this credit should be amortized over a five-year period since this approximates the timeframe during which Idaho Power over-accrued FERC/OFA fees.

Because the $3,266,010 in FERC credits was booked to account 928 in September 2006, Staff made an initial adjustment reversing the credit, essentially removing the credit from the Company books and initially increasing the proposed revenue requirement by $3,266,010. Staff then made a second adjustment to reduce the FERC regulatory accrual by one fifth, thus decreasing FERC accrued expenses by $653,202 and secondarily reducing revenue requirement by $653,202. The sum of these two adjustments resulted in a net positive adjustment to regulatory fee expense of $2,612,808, thus increasing Staff's proposed revenue requirement by $2,612,808.

Q. Will you please explain the adjustment shown on Exhibit No. 101, line 9?

A. Yes. From data received from Idaho Power Company in response to Audit Request No. 134, it was determined that the balance in FERC account 928 was $0 as of September 30, 2006, subsequent to the adjustments noted above and to the payment made to FERC in September of 2006. Staff believes that using 75% of the actual FERC billing for October 2006-September 2007 reflects the additional known and measurable FERC expense for the test year of July 1, 2006 - June 30, 2007. The actual amount paid to FERC in September of 2007 was $2,488,995; 75% of this payment is equal to $1,866,746. The sum of all accruals made by Idaho Power Company for the period of October 2006 - June 2007 that were recorded in account 928 is equal to $1,594,539 and is reflected in the June 30, 2007 ending account balance. Therefore, it is necessary to increase FERC regulatory fee expense by $272,207 ($1,866,746 LESS $1,594,539), thus increasing revenue requirement by $272,207.

Q. Will you please describe Exhibit No. 102?

A. Exhibit No. 102 consists of 1 page and quantifies Staff's adjustments to Operating and Maintenance (O&M) Expenses totaling $879,887.

Q. How did Staff arrive at this adjustment?

A. Staff conducted an audit of expenditures charged to Accounts Payable One Cards (P-cards) by Idaho Power employees. The audit detail and calculations are shown in Exhibit No. 102.

Q. How are P-cards used by Idaho Power employees?

A. Idaho Power relies primarily on P-cards for employee expense reimbursement and suggests that employees take cash advances as well as take cash draws to reimburse themselves for personal vehicle mileage, airfare, lodging, business meals, and other expenses. P-card statements are sent to each employee and reconciled in a "packet" envelope that includes receipts justifying the business nature of each expenditure. A supervisor or person other than the P-card holder authorizes the expenditure by signature, either manually on the envelope or online.

Q. What was the objective of Staff's audit of Idaho Power employee P-cards?

A. The objective of the IPUC audit was to examine receipts for appropriate detail, to evaluate cash control, and to determine those expenditures that should be recorded below the line so they are not the responsibility of Idaho Power's customers. Since most small purchases are made using P-cards, Staff reasoned that an audit of expenditures made by employees would allow a more complete assessment.

Q. Were there specific categories of items that Staff excluded for the purpose of setting rates for Idaho Power?

A. Yes. It should be noted, however, that the Staff test year ending June 30, 2007, was not reviewed and adjusted by the Company because of the different test years used. It is possible that these adjustments would have been made by the Company had the same test year been used by both the Staff and the Company.

Specific categories of expenditures moved below the line for ratemaking purposes were:

(1) In-area meals (restaurant meals eaten within the employee's assigned work area).

(2) Excessive meals, gifts, flowers, and parties.

(3) Charitable donations.

(4) Idaho Power Company promotional items.

(5) Luxury items including newspaper subscriptions for the field offices and bottled water/water coolers for the offices.

(6) Memberships in organizations that benefit corporate (IDACORP) image rather than the

Idaho Power customer.

(7) At-home Internet access for employees.

(8) Items with no detail or backup documentation or items of a personal nature.

Individual cell phone charges to P-cards were not moved below the line but Staff is concerned that the charges may not be for Company and customer benefit because rates, providers, and calling plans varied widely among the P-card packets audited.

Q. How did Staff plan and conduct the audit?

A. Staff conducted the audit as follows:

(1) All P-card envelopes were requested that were reconciled during the months of January and June of 2007, thus representing expenditures made during December 2006 and May 2007.

(2) A total of 255 P-card envelopes were audited. Based on the dollar value of expenditures for items moved below the line compared to the total expenditure per envelope audited, the average level of expenditures moved below the line for July-December 2006 and February-June 2007 was estimated at 10.53%. Because December is a

traditional holiday month associated with parties and gift giving, the calculated level moved below the line was 19.42% for envelopes reconciled in January 2007.

(3) A total of 1500 envelopes were reconciled by Idaho Power employees during the month of June. This total was viewed as a representative sample of the total number of P-card envelopes submitted for each of the 12 months of the year. Thus, by extension, the total number of P-card envelopes reconciled during the Staff test year of July 1, 2006 - June 31, 2007 was calculated to be 18,000. Therefore, the 255 P-card envelopes audited by Staff represented an estimated 1.42% of the total number of test year P-card envelopes that were reconciled by the Company.

(4) In response to Audit Request No. 149, Idaho Power Company identified the total P-card charges booked to P-card accounts during the July 1, 2006 - June 30, 2007 test year was $10,298,156. After removing expense for personal vehicle mileage of $596,677 (Audit Request No. 118a), the total other

P-card expenditures for the test year was determined to be $9,701,479, resulting in a monthly average P-card expenditure of $808,457.

(5) The breakdown of personal expenditures from Audit Request No. 118a showed that 64% of all personal expenditures were charged to O&M and 36% were charged to Construction (CWIP) and Other.

(6) By applying the 64% O&M from step (5) above and the percentages for the level of expenditures to be moved below the line from step (3) above to the average monthly P-card expenditure, Staff estimated that $699,921 in P-card/O&M expenditures should be moved below the line for ratemaking purposes. This calculation is shown on Staff Exhibit No. 102 with the sum shown on line 22.

Q. Did Staff evaluate all P-card expenditures for allowability using the same criteria?

A. No. Personal vehicle mileage was identified separately from other miscellaneous expenditures so Staff evaluated it independently.

Q. How did Staff audit and evaluate P-card expenditures for personal vehicle mileage?

A. Staff determined that personal vehicle mileage is reimbursed primarily via cash advances drawn on an individual's P-card. Although a percentage of this mileage is certainly reimbursable, there was little or no supporting paper documentation to support the mileage. In addition, there were a number of questionable practices related to personal vehicle mileage that validated a significant adjustment including:

(1) Draws were frequently taken prior to incurring the mileage.

(2) Mileage was "saved" for several months prior to being drawn rather than reimbursement being taken on a timely basis.

(3) Personal vehicle mileage was reimbursed for travel to parties and other social events,

(4) No vehicle mileage/odometer logs were included as supporting documentation for actual miles driven. In addition, nearly all mileage reimbursements were requested for "even-number" miles (10, 50, 320, etc.), suggesting that the mileage was estimated rather than actual.

The Company provided actual personal vehicle mileage expense in answer to Audit Request No. 118a as shown on Exhibit No.

102, line 25. Therefore, the amount to be moved below the line was calculated separately. Because of the lack of supporting documentation it is Staff's recommendation to move 50% of the mileage charged to O&M below the line resulting in an additional adjustment reducing the revenue requirement by $179,966.

Q. What was the total amount of O&M expenditures moved below the line based on the P-card audit?

A. In summary, based on the P-card audit, the total adjustment to O&M recommended by Staff is a reduction to revenue requirement of $879,887. (See Exhibit No. 102, line 27.)

Q. Does Staff consider its audit of Idaho Power P-card expenditures to be full and comprehensive?

A. No. Because of time constraints and because documentation is partially electronic and partially in hard copy or paper format, the scope of the audit was necessarily limited. A more extensive audit could certainly result in an O&M adjustment of greater or different magnitude.

Q. Please summarize the importance of P-card purchasing practices at Idaho Power.

A. Individually the expenditures moved below the line are too small and numerous to discuss individually. Therefore, Staff suggests that a single-issue audit of P-card purchases and policies be conducted following conclusion of this general rate case. The process for this review has begun and has been established with Idaho Power.

Q. Please explain why the amounts moved below the line may be greater in Staff's case than in other Idaho Power rate cases.

A. The levels may be greater because the Staff case is based on a different test year than the Company's case so Idaho Power has not reviewed the base numbers to move these amounts on its own accord. The amounts may also be larger due to the widespread use of P-cards and the field incorrectly reporting specific amounts to the appropriate below the line accounts. The limited issues audit that Staff intends to conduct in this area will assist both the Staff and Company to evaluate areas where education and tighter controls may be required.

Q. Does this conclude your direct testimony in this proceeding?

A. Yes, it does.

The Idaho Public Utilities Commission
IPC-E-07-08
Additional Revenue and Expense Adjustments to July 2006-June 2007 Test Year

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description		Account No.	2006-2007 Test Year Actual	Revenue	Expense
1	Idaho DSM Rider (IPUC Order No. 30189)		456	$ 4,663,127	$ (4,663,127)	
			908	$ 4,663,127		$ (4,663,127)
2	Intervenor Funding-Idaho Irrigators (IPUC Order No. 30035)	$ 34,651	928			$ 17,326
3	Intervenor Funding-NW Energy Coalition (IPUC Order No. 30215)	$ 7,170	928			$ 3,585
4	Intervenor Funding-NW Energy Coalition (IPUC Order No. 30267)	$ 8,828	928			$ 4,414
5	Grid West Amortization - Idaho (IPUC Order No. 30157)		566	$ 93,218		$ 93,218
6	Annualized Park Revenue		454	$ 330,465	$ 16,729	
7	Insurance--annualized to known and measurable based on policies currently in effect		924	$ 3,098,249		$ (66,569)
8	FERC Credit amortized over 5 years	$ 3,266,010	928	$ 846,513		$ 2,612,808
9	Annualized FERC Accrual		928	$ 846,513		$272,207

Exhibit No. 101
Case No. IPC-E-07-8
C. Vaughn, Staff
12/10/07

The Idaho Public Utilities Commission
IPC-E-07-08

P-card and Personal Vehicle Mileage Expense Moved Below the Line

Line			
1	Total P-card expenditure for July 2006-June 2007		
2	per Audit Request 149	$ 10,298,156	
3	LESS mileage from personal expenditures worksheet	$ 596,677	(1)
4	Total other P-card expenditures	$ 9,701,479	
5	Monthly P-card expenditure (9,701,479 / 12)	$ 808,457	
6	Total P-card expenditure per month	$ 808,457	
7	Extended to 11 months	$ 8,893,022	
8	Expenditures moved below the line per 1 month random audit	15.68%	
9	Expenditures moved below the line per 10 individual random audit	5.38%	
10	Average % of expenditures moved below the line	10.53%	
11	Estimated expenditures moved below the line for Jan-Nov (10.53% * 8,893,022)	$ 936,616	
12	Total expenditures moved below the line for Jan thru Nov not including mileage		
13	64% calculated O&M (64% * 936,616)	$ 599,434	(1)
14	30% calculated construction (CWIP)	$ 280,985	(1)
15	6% calculated other	$ 56,197	(1)
16	% of expenditures moved below the line for December	19.42%	
17	Estimated expenditures moved below the line for December (19.42% * 808,457)	$ 157,011	
18	Total expenditures moved below the line for December not including mileage		
19	64% calculated O&M (64% * 157,011)	$ 100,487	(1)
20	30% calculated construction (CWIP)	$ 47,103	(1)
21	6% calculated other	$ 9,421	(1)
22	Total O&M expenditures moved below the line (599,434+100,487)	$ 699,921	
23	Total Construction expenditures moved below the line	$ 328,088	
24	Total Other expenditures moved below the line	$ 65,618	
25	Mileage O&M Total	$ 359,932	(1)
26	50% moved below the line	$ 179,966	
27	Total O&M P-card/mileage expenditures moved below the line (699,921+179,966)	**$ 879,887.02**	
28	Footnote: (1) estimated % from personal expenditures worksheet provided by Idaho Power Company		

Exhibit No. 102
Case No. IPC-E-07-8
C. Vaughn, Staff
12/10/07

CERTIFICATE OF SERVICE

I HEREBY CERTIFY THAT I HAVE THIS 10TH DAY OF DECEMBER 2007, SERVED THE FOREGOING **DIRECT TESTIMONY OF CECILY VAUGHN,** IN CASE NO. IPC-E-07-8, BY MAILING A COPY THEREOF, POSTAGE PREPAID, TO THE FOLLOWING:

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