



## Internal Audit Department Audit Report

**DATE:** March 21, 2018  
**TO:** Pat Ehrbar, Paul Kimball  
**FROM:** Tracy Van Orden  
**SUBJECT:** Review of 2017 Debt Issuance and Reacquisition Costs

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In compliance with WUTC ORDER 05, DOCKET UE-070311, the Director of Internal Audit has reviewed Avista's compliance with Commission rules regarding the accounting of debt issuance and reacquisition expenses for the year ended December 31, 2017.

Based on this review, Avista, in all material respects, appears to be in compliance with ORDER 05, DOCKET UE-070311.