



Internal Audit Department Audit Report

DATE: March 25, 2019
TO: Pat Ehrbar, Paul Kimball
FROM: Tracy Van Orden
SUBJECT: Review of 2018 Debt Issuance and Reacquisition Costs

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, 2018.

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