



OPC Exhibit No. 8
Date 8-24-17 Reporter A.F.
File No. EO-2017-0065

GMO-223 HC

Exhibit No.:
Issues: *Overview Iatan Unit 1
AQCS, Iatan 2 and Iatan
Common Plant; GAAS*
Witness: *Charles R. Hyneman*
Sponsoring Party: *MoPSC Staff*
Type of Exhibit: *Direct Testimony*
File No.: *ER-2010-0356*
Date Testimony Prepared: *November 17, 2010*

**MISSOURI PUBLIC SERVICE COMMISSION
UTILITY SERVICES DIVISION**

FILED
September 1, 2017
Data Center
Missouri Public
Service Commission

DIRECT TESTIMONY

OF

CHARLES R. HYNEMAN

KCP&L GREATER MISSOURI OPERATIONS COMPANY

FILE NO. ER-2010-0356

*Jefferson City, Missouri
November 2010*

**** Denotes Highly Confidential Information ****

Staff Exhibit No. GMO-223 HC
Date 1/18/11 Reporter LMB
File No. ER-2010-0356

HC

Schedule CRH-R-2

1/18

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1 investigations, and complaint cases as well as cases relating to construction audits and
2 prudence reviews, mergers and acquisitions and certifications.

3 Q. Have you previously testified before this Commission?

4 A. Yes. Schedule 1 to this testimony is a list of cases in which I have
5 submitted testimony.

6 Q. With reference to File No. ER-2010-0356, have you examined and studied
7 the books and records of KCP&L Greater Missouri Operations Company ("GMO" or
8 "Company") regarding its electric operations?

9 A. Yes, with the assistance other members of the Commission Staff (Staff).

10 Q. Please explain the purpose of your testimony.

11 A. The purpose of this testimony is to introduce and sponsor the adjustments
12 to Iatan Unit 1 AQCS construction costs that Staff has found to be imprudently incurred in
13 its *Construction Audit and Prudence Review – Iatan Construction Project For Costs*
14 *Reported as of June 30, 2010* (Construction Audit Report) dated November 3, 2010 in
15 File No. ER-2010-0356. Staff's rationale and support for these adjustments are described in
16 the body of the Iatan Construction Project Audit Report dated on November 3, 2010. The
17 dollar amounts reflected in the adjustments described in the Staff's Construction Audit
18 Report related to Iatan Unit 1 disallowances and transfers of investment and costs from
19 Iatan Unit 1 to Iatan Common plant have been reflected in the Staff's Accounting Schedules
20 filed with its direct filing.

21 In this direct testimony, I am also introducing Staff's list of adjustments associated
22 with the construction of Iatan Unit 2 based on investment and costs incurred through
23 June 30, 2010. This list of adjustments reflects expenditures KCPL made and charged to the

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1 Iatan Unit 2 segment of the Iatan Project that Staff found to be imprudent, unreasonable, or
2 not of benefit to Missouri ratepayers, as reported in its Iatan Project Construction Audit
3 Report dated November 3, 2010. GMO, as a partner in the Iatan Station, is responsible for its
4 ownership share of those costs—18%. Staff will include its adjustments to the Iatan Unit 2
5 segment of the Iatan Project based on costs incurred through October 31, 2010 in its true-up
6 direct testimony to be filed on February 22, 2011, as directed by the Commission's
7 August 18, 2010 *Order Approving Nonunanimous Stipulation and Agreement, Setting*
8 *Procedural Schedule and Clarifying Order Regarding Construction and Prudence Audit.*

9 The Commission has ordered Staff members who perform audit activities on this case
10 to comply with Generally Accepted Auditing Standards (GAAS). In this testimony,
11 I describe these auditing standards.

12 Q. Did you participate in Staff's construction audit of the Iatan Project, a
13 project which includes the air quality control systems additions to Iatan Unit 1, the
14 construction of the new Iatan Unit 2 and the construction of plant used by both Iatan units—
15 the Iatan Common Plant?

16 A. Yes. I am one of three Staff members who audited the costs and investments
17 made in the Iatan Project.

18 Q. Are you sponsoring any adjustments to GMO's books and records for
19 purposes of determining an appropriate revenue requirements for GMO that are based on
20 Staff's construction audit and prudence review of the Iatan Project?

21 A. Yes. These adjustments can be found on Staff Accounting Schedule 3.
22 A listing and brief description of the Iatan 1 Construction Project proposed disallowances

1 and cost transfers are shown on Highly Confidential Schedule 2 attached to this testimony.
2 The adjustments for Item 2 are included in the Staff's Estimated True-Up Case.

3 **GENERALLY ACCEPTED AUDITING STANDARDS**

4 Q. Did the Staff auditors comply with GAAS during its audit of the books and
5 records of GMO and KCPL in its rate case audit?

6 A. Yes. The procedures and activities conducted by Staff auditors were
7 in accordance with and are fully consistent with GAAS. In Ordered paragraph 4 of its
8 July 7, 2010 *Order Regarding Construction and Prudence Audits* in File Nos. ER-2010-0355
9 and ER-2010-0356, the Commission stated the following:

10 4. All auditing activity shall be conducted in
11 accordance with generally accepted auditing standards issued
12 by the American Institute of Certified Public Accountants
13 Standards. All Commission staff members conducting audit
14 activity of any type in these matters shall attest by affidavit that
15 all of their auditing activity and reports comply with these
16 standards.

17 Q. What are GAAS?

18 A. GAAS are broad rules and guidelines promulgated by the AICPA's *Auditing*
19 *Standards Board*. Certified Public Accountants employ GAAS in preparing for
20 and performing audits of a client's financial statement. In December 2001, the
21 Auditing Standards Board issued SAS 95, *Generally Accepted Auditing Standards*. SAS 95
22 established a GAAS hierarchy consisting of Tier 1 – Auditing Standards (which include the
23 SAS), Tier 2 – Interpretive publications, and Tier 3 – Other auditing publications

24 GAAS Tier 1 consists of the ten general, fieldwork, and reporting standards, and the
25 Statement on Auditing Standards. The ten general standards apply to all other services covered

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1 by the Statement on Auditing Standards (SAS), unless they are clearly not relevant or the SAS
2 specifies that they do not apply.

3 For example, while GAAS applies primarily to the audit of an entity's financial
4 statement, the substance of the General Standards and Standards of Field Work can be applied
5 to utility construction audits and audits of a utility's rate filings. The Standards of Reporting,
6 while they can provide guidance in the preparation of any report, are not relevant to either
7 Construction Audit Reports or Cost of Service Reports, the types of reports the Staff is filing in
8 this proceeding. Therefore the four GAAS reporting standards do not apply to this audit and
9 were not taken into consideration by the Staff in the preparation of either its Construction Audit
10 Report or its Cost of Service Report.

11 While the Staff auditors have conducted their audit in accordance with the
12 General Standards and Standards of Field Work listed below, they have not necessarily
13 reviewed and applied all of the detailed specific interpretations of the individual SAS to this
14 audit. Such an undertaking would require an extensive investment in training and personnel that
15 has not been viewed as necessary for the specific work performed in this audit.

16 The ten GAAS are listed and briefly described below:

17 **GAAS - GENERAL STANDARDS**

- 18 1. Training and Proficiency. The audit must be performed by a person or persons
19 having adequate technical training and proficiency as an auditor.
- 20 2. Independence. In all matters relating to the assignment, an independence in mental
21 attitude is to be maintained by the auditor or auditors.
- 22 3. Due Care. Due professional care is to be exercised in the planning and performance
23 of the audit and the preparation of the report.

1 **GAAS - STANDARDS OF FIELD WORK**

- 2 1. Planning and Supervising. The auditor must adequately plan the work and must
3 supervise any assistants.
- 4 2. The entity and its environment, including its internal control. The auditor must obtain
5 a sufficient understanding of the entity and its environment, including its internal
6 control, to assess the risk of material misstatement of the financial statements whether
7 due to error or fraud, and to design the nature, timing, and extent of further audit
8 procedures.
- 9 3. Evidential Matter. The auditor must obtain sufficient appropriate audit evidence by
10 performing audit procedures to afford a reasonable basis for an opinion regarding the
11 financial statements under audit.

12 **GAAS - STANDARDS OF REPORTING**

- 13 1. GAAP. The report shall state whether the financial statements are presented in
14 accordance with generally accepted accounting principles.
- 15 2. Consistency. The report shall identify those circumstances in which such principles
16 have not been consistently observed in the current period in relation to the preceding
17 period.
- 18 3. Disclosure. When the auditor determines that informative disclosures are not
19 reasonably adequate, the auditor must so state in the auditor's report.
- 20 4. Reporting Obligation. The report shall contain either an expression of opinion
21 regarding the financial statements, taken as a whole, or an assertion to the effect that
22 an opinion cannot be expressed. When the auditor cannot express an overall opinion,
23 the auditor should state the reasons therefore in the auditor's report. In all cases where
24 an auditor's name is associated with financial statements, the auditor should clearly
25 indicate the character of the auditor's work, if any, and the degree of responsibility the
26 auditor is taking, in the auditor's report.

27 Q. Did the Staff auditors rely at least in part on the work of other Commission
28 employees, such as engineers, attorneys and customer service specialists in developing its
29 revenue requirement recommendations in this case?

30 A. Yes.

31 Q. Is the reliance on the work of others covered under GAAS?

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1 A. Yes. Statement of Auditing Standards No. 73, (SAS 73 or AU 336) *Using the*
2 *Work of a Specialist* provides guidance to an auditor who uses the work of a specialist in
3 performing an audit in accordance with generally accepted auditing standards. GAAS,
4 specifically SAS 73 defines a specialist as "a person (or firm) possessing special skill
5 or knowledge in a particular field other than accounting or auditing." SAS 73
6 paragraph 06 states:

7 .06 The auditor's education and experience enable him or her to
8 be knowledgeable about business matters in general, but the
9 auditor is not expected to have the expertise of a person trained
10 for or qualified to engage in the practice of another profession
11 or occupation. During the audit, however, an auditor
12 may encounter complex or subjective matters potentially
13 material to the financial statements. Such matters may require
14 special skill or knowledge and in the auditor's judgment
15 require using the work of a specialist to obtain appropriate
16 audit evidence. [Revised, March 2006, to reflect conforming
17 changes necessary due to the issuance of Statement on
18 Auditing Standards No. 105.]

19 Q. Does this conclude your direct testimony?

20 A. Yes, it does.

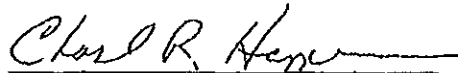
BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of the Application of KCP&L)
Greater Missouri Operations Company for) File No. ER-2010-0356
Approval to Make Certain Changes in its Charges)
for Electric Service)

AFFIDAVIT OF CHARLES R. HYNEMAN

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

Charles R. Hyneman, of lawful age, on his oath states: that he has participated in the preparation of the foregoing Direct Testimony in question and answer form, consisting of 7 pages to be presented in the above case; that the answers in the foregoing Direct Testimony were given by him; that he has knowledge of the matters set forth in such answers; and that such matters are true and correct to the best of his knowledge and belief and that he conducted his audit activities in accordance with Generally Accepted Auditing Standards (GAAS).


Charles R. Hyneman

Subscribed and sworn to before me this 17th day of November, 2010.


Notary Public

CHARLES R. HYNEMAN

CASE PARTICIPATION

| Date Filed | Case Name | Case Number | Issue | Exhibit |
|--------------------------|---|--------------|--|--|
| 08/06/2010 11/03/2010 | Kansas City Power and Light Company-Greater Missouri Operations | ER-2010-0356 | Iatan 1 AQCS Construction Audit and Prudence Review | Staff's Construction Audit And Prudence Review Of Iatan 1 Environmental Upgrades (Air Quality Control System - AQCS) For Costs Reported As Of April 30, 2010 |
| 08/06/2010 11/03/2010 | Kansas City Power and Light Company | ER-2010-0355 | Iatan 1 AQCS Construction Audit and Prudence Review | Staff's Construction Audit And Prudence Review Of Iatan 1 Environmental Upgrades (Air Quality Control System - AQCS) For Costs Reported As Of April 30, 2010 |
| 11/10/2010 | | | Overview Iatan Unit 1 AQCS, Iatan 2 and Iatan Common Plant; GAAS | Direct / Direct COS Report |
| 01/01/2010 | Kansas City Power and Light Company-Greater Missouri Operations | ER-2009-0090 | Iatan 1 AQCS Construction Audit and Prudence Review | Staff's Report Regarding Construction Audit and Prudence Review of Environmental Upgrades to Iatan 1 and Iatan Common Plant |

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CASE PARTICIPATION

| Date Filed | Case Name | Case Number | Issue | Exhibit |
|------------|---|--------------|--|---|
| 12/31/2009 | Kansas City Power and Light Company | ER-2009-0089 | Iatan 1 AQCS Construction Audit and Prudence Review | Staff's Report Regarding Construction Audit and Prudence Review of Environmental Upgrades to Iatan 1 and Iatan Common Plant |
| 04/09/2009 | Kansas City Power and Light Company-Greater Missouri Operations | ER-2009-0090 | Transition costs, SJLP SERP, Acquisition Detriments, Capacity Costs, Crossroads Deferred Taxes | Surrebuttal |
| 03/13/2009 | Kansas City Power and Light Company-Greater Missouri Operations | ER-2009-0090 | Crossroads Energy Center, Acquisition Saving and Transition Cost Recovery | Rebuttal |
| 02/27/2009 | Kansas City Power and Light Company-Greater Missouri Operations | ER-2009-0090 | Various Ratemaking issues | Direct COS Report |
| 04/07/2009 | Kansas City Power and Light Company | ER-2009-0089 | Transition Costs, Talent Assessment Program, SERP, STB Recovery, Settlements, Refueling Outage, Expense Disallowance | Surrebuttal |
| 03/11/2009 | Kansas City Power and Light Company | ER-2009-0089 | KCPL Acquisition Savings and Transition Costs | Rebuttal |
| 02/11/2009 | Kansas City Power and Light Company | ER-2009-0089 | Corporate Costs, Merger Costs, Warranty Payments | Direct COS Report |
| 09/24/2007 | Kansas City Power and Light Company | ER-2007-0291 | Miscellaneous A&G Expense | Surrebuttal |
| 07/24/2007 | Kansas City Power and Light Company | ER-2007-0291 | Miscellaneous | Staff COS Report |
| 07/24/2007 | Kansas City Power and Light Company | ER-2007-0291 | Talent Assessment, Severance, Hawthorn V Subrogation Proceeds | Direct |
| 03/20/2007 | Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P | ER-2007-0004 | Hedging Policy Plant Capacity | Surrebuttal |
| 02/20/2007 | Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P | ER-2007-0004 | Natural Gas Prices | Rebuttal |

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| Date Filed | Case Name | Case Number | Issue | Exhibit |
|------------|--|--------------|--|-------------|
| 01/18/2007 | Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P | ER-2007-0004 | Fuel Prices Corporate Allocation | Direct |
| 11/07/2006 | Kansas City Power and Light Company | ER-2006-0314 | Fuel Prices | True-Up |
| 10/06/2006 | Kansas City Power and Light Company | ER-2006-0314 | Severance, SO ₂ Liability, Corporate Projects | Surrebuttal |
| 08/08/2006 | Kansas City Power and Light Company | ER-2006-0314 | Fuel Prices Miscellaneous Adjustments | Direct |
| 12/13/2005 | Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P | ER-2005-0436 | Natural Gas Prices; Supplemental Executive Retirement Plan Costs; Merger Transition Costs | Surrebuttal |
| 12/13/2005 | Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P | HR-2005-0450 | Natural Gas Prices; Supplemental Executive Retirement Plan Costs; Merger Transition Costs | Surrebuttal |
| 11/18/2005 | Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P | ER-2005-0436 | Natural Gas Prices | Rebuttal |
| 10/14/2005 | Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P | ER-2005-0436 | Corporate Allocations, Natural Gas Prices Merger Transition Costs | Direct |
| 10/14/2005 | Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P | HR-2005-0450 | Corporate Allocations, Natural Gas Prices Merger Transition Costs | Direct |
| 02/15/2005 | Missouri Gas Energy | GU20050095 | Accounting Authority Order | Direct |
| 01/14/2005 | Missouri Gas Energy | GU20050095 | Accounting Authority Order | Direct |
| 06/14/2004 | Missouri Gas Energy | GR20040209 | Alternative Minimum Tax; Stipulation Compliance; NYC Office; Executive Compensation; Corporate Incentive Compensation; True-up Audit; Pension Expense; Cost of Removal; Lobbying. | Surrebuttal |

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| Date Filed | Case Name | Case Number | Issue | Exhibit |
|------------|--|-------------|---|-------------|
| 04/15/2004 | Missouri Gas Energy | GR20040209 | Pensions and OPEBs; True-Up Audit; Cost of Removal; Prepaid Pensions; Lobbying Activities; Corporate Costs; Miscellaneous Adjustments | Direct |
| 02/13/2004 | Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P | HR20040024 | Severance Adjustment; Supplemental Executive Retirement Plan; Corporate Cost Allocations | Surrebuttal |
| 02/13/2004 | Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P | ER20040034 | Severance Adjustment; Corporate Cost Allocations; Supplemental Executive Retirement Plan | Surrebuttal |
| 01/06/2004 | Aquila, Inc. | GR20040072 | Corporate Allocation Adjustments; Reserve Allocations; Corporate Plant | Direct |
| 12/09/2003 | Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P | HR20040024 | Current Corporate Structure; Aquila's Financial Problems; Aquila's Organizational Structure in 2001; Corporate History; Corporate Plant and Reserve Allocations; Corporate Allocation Adjustments | Direct |
| 12/09/2003 | Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P | ER20040034 | Corporate Plant and Reserve Allocations; Corporate Allocation Adjustments; Aquila's Financial Problems; Aquila's Organizational Structure in 2001; Corporate History; Current Corporate Structure | Direct |
| 03/17/2003 | Southern Union Co. d/b/a Missouri Gas Energy | GM20030238 | Acquisition Detriment | Rebuttal |

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| Date Filed | Case Name | Case Number | Issue | Exhibit |
|------------|---|-------------|---|-------------|
| 08/16/2002 | The Empire District Electric Company | ER2002424 | Prepaid Pension Asset; FAS 87 Volatility; Historical Ratemaking Treatments-Pensions & OPEB Costs; Pension Expense-FAS 87 & OPEB Expense-FAS 106; Bad Debt Expense; Sale of Emission Credits; Revenues | Direct |
| 04/17/2002 | UtiliCorp United, Inc. d/b/a Missouri Public Service & St. Joseph Light & Power | GO2002175 | Accounting Authority Order | Rebuttal |
| 01/22/2002 | UtiliCorp United, Inc. d/b/a Missouri Public Service | ER2001265 | Acquisition Adjustment | Surrebuttal |
| 01/22/2002 | UtiliCorp United, Inc. d/b/a Missouri Public Service | EC2001265 | Acquisition Adjustment; Corporate Allocations; | Surrebuttal |
| 01/08/2002 | UtiliCorp United, Inc. d/b/a Missouri Public Service | EC2002265 | Acquisition Adjustment | Rebuttal |
| 01/08/2002 | UtiliCorp United, Inc. d/b/a Missouri Public Service | ER2001672 | Acquisition Adjustment | Rebuttal |
| 12/06/2001 | UtiliCorp United, Inc. d/b/a Missouri Public Service | ER2001672 | Corporate Allocations | Direct |
| 12/06/2001 | UtiliCorp United, Inc. d/b/a Missouri Public Service | EC2002265 | Corporate Allocations | Direct |
| 04/19/2001 | Missouri Gas Energy, a Division of Southern Union Company | GR2001292 | Revenue Requirement; Corporate Allocations; Income Taxes; Miscellaneous Rate Base Components; Miscellaneous Income Statement Adjustments | Direct |
| 11/30/2000 | Holway Telephone Company | TT2001119 | Revenue Requirements | Rebuttal |

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| Date Filed | Case Name | Case Number | Issue | Exhibit |
|------------|--|-------------|---|-------------|
| 06/21/2000 | UtiliCorp United, Inc. / Empire District Electric Company | EM2000369 | Merger Accounting Acquisition | Rebuttal |
| 05/02/2000 | UtiliCorp United, Inc. / St. Joseph Light and Power | EM2000292 | Deferred Taxes; Acquisition Adjustment; Merger Benefits; Merger Premium; Merger Accounting; Pooling of Interests | Rebuttal |
| 03/01/2000 | Atmos Energy Company and Associated Natural Gas Company | GM2000312 | Acquisition Detriments | Rebuttal |
| 09/02/1999 | Missouri Gas Energy | GO99258 | Accounting Authority Order | Rebuttal |
| 04/26/1999 | Western Resources Inc. and Kansas City Power and Light Company | EM97515 | Merger Premium; Merger Accounting | Rebuttal |
| 07/10/1998 | Missouri Gas Energy, a Division of Southern Union Company | GR98140 | SLRP AAOs; Reserve; Deferred Taxes; Plant | True-Up |
| 05/15/1998 | Missouri Gas Energy, a Division of Southern Union Company | GR98140 | SLRP AAOs; Automated Meter Reading (AMR) | Surrebuttal |
| 04/23/1998 | Missouri Gas Energy, a Division of Southern Union Company | GR98140 | Service Line Replacement Program; Accounting Authority Order | Rebuttal |
| 03/13/1998 | Missouri Gas Energy, a Division of Southern Union Company | GR98140 | Miscellaneous Adjustments; Plant; Reserve; SLRP; AMR; Income and Property Taxes; | Direct |
| 11/21/1997 | UtiliCorp United, Inc. d/b/a Missouri Public Service | ER97394 | OPEB's; Pensions | Surrebuttal |
| 08/07/1997 | Associated Natural Gas Company, Division of Arkansas Western Gas Company | GR97272 | FAS 106 and FAS 109 Regulatory Assets | Rebuttal |
| 06/26/1997 | Associated Natural Gas Company, Division of Arkansas Western Gas Company | GR97272 | Property Taxes; Store Expense; Material & Supplies; Deferred Tax Reserve; Cash Working Capital; Postretirement Benefits; Pensions; Income Tax Expense | Direct |

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| Date Filed | Case Name | Case Number | Issue | Exhibit |
|------------|--------------------------------------|-------------|---|-------------|
| 10/11/1996 | Missouri Gas Energy | GR96285 | Income Tax Expense; AAO Deferrals; Acquisition Savings | Surrebuttal |
| 09/27/1996 | Missouri Gas Energy | GR96285 | Income Tax Expense; AAO Deferrals; Acquisition Savings | Rebuttal |
| 08/09/1996 | Missouri Gas Energy | GR96285 | Income Tax Expense; AAO Deferrals; Acquisition Savings | Direct |
| 05/07/1996 | Union Electric Company | EM96149 | Merger Premium | Rebuttal |
| 04/20/1995 | United Cities Gas Company | GR95160 | Pension Expense; OPEB Expense; Deferred Taxes; Income Taxes; Property Taxes | Direct |
| 05/16/1994 | St. Joseph Light & Power Company | HR94177 | Pension Expense; Other Postretirement Benefits | Direct |
| 04/11/1994 | St. Joseph Light & Power Company | ER94163 | Pension Expense; Other Postretirement Benefits | Direct |
| 08/25/1993 | United Telephone Company of Missouri | TR93181 | Cash Working Capital | Surrebuttal |
| 08/13/1993 | United Telephone Company of Missouri | TR93181 | Cash Working Capital | Rebuttal |
| 07/16/1993 | United Telephone Company of Missouri | TR93181 | Cash Working Capital; Other Rate Base Components | Direct |