

State of Florida

Handwritten initials: J & L

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TIMOTHY J. DEVLIN, Director
Auditing & Financial Analysis Division
(904) 488-8147

Public Service Commission

**ORIGINAL
FILE COPY**

July 24, 1990

Florida Public Utilities
Attn: Mr. E. J. Patterson
Post Office Drawer C
West Palm Beach, FL 33402-3395

Dear Mr. Patterson:

Docket No. 900151-GU - Florida Public Utilities Company
Rate Case Audit Work for the Historic Base Year Ended
12/31/89 and the Projected Test Year Ending 12/31/91

Ms. Lynn Adams, the Electric and Gas Division coordinator for this petition, requested that an audit of utility accounting information filed with Docket Number k900151-GU be completed by August 31, 1990. Accounts selected for audit will be examined for compliance with Commission rules, orders, and company policy. Ms. Kathy Welch, (305)470-5600, the District Field Audit Supervisor, will coordinate the audit.

- ACK _____
- AFA _____ Please complete the Pre-audit Questionnaire and use the stamped addressed envelope to return the completed form to me by August 8, 1990.
- APP _____
- CAF _____
- CMU _____ The audit will be based upon an examination of documents and records underlying the filed exhibits. Documents that contain information which an officer of the utility certifies as confidential and proprietary business information may, by following procedures contained in Rule 25-22.006, F.A.C., qualify for an exemption from the Public Records Law 119.07(1), Florida Statutes. Excerpts from this rule are provided in an attachment to this letter. Write or call the Florida Public Service Commission's Office of the General Counsel for additional information, (904)488-7465.
- CTR _____
- EAG _____
- LEG _____
- LIN _____
- OPC _____
- RCH _____
- SEC The audit manager should schedule an audit exit conference with you or your representative. This conference serves to advise you of draft audit findings and also to provide a final check to detect any misunderstanding or improper audit interpretation of a company document or procedure. Accurate timely reports can significantly reduce the hours and cost required to conduct a Commission hearing.
- WAS _____
- OTH _____

DOCUMENT NUMBER-DATE

FLETCHER BUILDING • 101 EAST GAINES STREET • TALLAHASSEE, FL 32399-0865

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FPSC-RECORDS/REPORTING

Florida Public Utilities Company

Attn: Mr. E. J. Patterson

July 24, 1990

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An audit report will be issued as an internal use document. The Commission Clerk will mail a copy of that report to the company liaison officer for an official response.

I expect staff to conduct business as a professional. If you have questions regarding the audit or staff's conduct, please call me.

Sincerely,



Frank Doud
Deputy Director/Audit

FD/sp

Enclosures: (1) Excerpts from Rule 25-22.006, F.A.C.
and 366.093, F.S.
(2) Pre-audit Questionnaire
(3) Stamped Addressed Envelope

cc: Field Audit Supervisor
Legal Services (w/o enclosures)