



Public Service Commission

-M-E-M-O-R-A-N-D-U-M-

DATE: June 21, 1999
TO: Division of Records and Reporting (Sanders)
Division of Appeals (Helton)
FROM: Division of Auditing and Financial Analysis (Freeman, Vandiver)
RE: Recommendation concerning Docket No. 990348-EI, Staff's request for declassification of 4 pages of the staff audit report

On March 8, 1999 and March 11, 1999, when copies of certain portions of staff's audit report and working papers regarding FPL's West Palm Beach and Stuart Joint Trenching Costs were delivered to the utility at the audit exit conference, the utility requested that these documents be temporarily excepted from public access in accordance with the provisions of Rule 25-22.006(3)(a)(2), Florida Administrative Code (FAC). On March 17, 1999, staff filed documents 03341-99, 03342-99, and 03343-99 consisting of those specified portions of the audit report and working papers.

On March 17, 1999, as amended on April 28, 1999, the utility filed a request pursuant to Rule 25-22.006, FAC, and Section 366.093, Florida Statutes (F.S.), that selected portions of the staff audit report and working papers prepared by staff during the audit receive confidential classification. The utility's request included highlighted copies (03457-99) and redacted copies (Exhibit B, Document 03456-99) for public use.

FPL explicitly requests that only part of the staff's audit report in this case be considered confidential (Document 03456-99, Exhibit C, page 1). More than 21 days have passed since the audit exit conference was held; therefore pursuant to the provisions of Rule 25-22.006(3)(a)(2), Florida Administrative Code, audit report pages which were not identified by FPL as confidential may be declassified and returned to the auditor.

Currently some of audit report pages are public record within the auditor's files, but several of these pages remain confidential. Because the utility has not requested confidential protection for the following materials, we recommend that the following audit report pages in document 03341-99 be declassified and released:

- AFA
APP
CAF
CAM
CTR
EAO
LEG
MAG
OFO
PSP
REC
WAV
cy to Kay

DOCUMENT NUMBER-DATE
07549 JUN 22 89

Memorandum
FPL West Palm Beach and Stuart Trenching Audit
June 21, 1999
Page 2

Paging Differences

Declassification of audit report pages in this docket is not straightforward since the utility page numbering system (Documents 03456-99 and 03457-99) and the auditor's page numbering system (Document 03341-99) differ. The utility assigns a page number to each page of the audit report while the auditor does not assign page numbers to the audit report cover page and the audit report table of contents. Consequently, no audit report page numbers reported by the utility match the page numbers at the bottom of the audit report filed by the staff; however, the highlighted information filed by the utility (Document 03457-99) can be exactly matched to audit report pages (Document 03341-99).

We have attached a reconciling chart to this memo to aid you in identifying the four pages of document 03341-99 which should be declassified and released (**Attachment 1**).

Attachment

CC: Division of Auditing and Financial Analysis (Wilson, Pelt)

ATTACHMENT 1

Reconciling Worksheet and Staff's Detailed Request for Declassification of Audit Report Information Retained in Document 03341-99

Utility Page Number	Audit Report Page Number	Description of Contents	Location of Audit Page	Disposition
1 and 1 of 23	Unnumbered	Cover Page	Public record	
2 and 2 of 23	Unnumbered	Table of Contents	Public record	
3 and 3 of 23	1	Auditor's Report	Public record	
4 and 4 of 23	2	Summary of Significant Procedures	Public record	
5 and 5 of 23	3	Disclosure 1	Document 03341-99	Declassify and return to auditor
6 and 6 of 23	4	Disclosure 2	Document 03341-99	Declassify and return to auditor
7 and 7 of 23	5	Disclosure 2 (Continued)	Confidential Document 03341-99	
8 and 8 of 23	6	Disclosure 3	Confidential Document 03341-99	
9 and 9 of 23	7	Disclosure 3 (Continued)	Confidential Document 03341-99	
10 and 10 of 23	8	Disclosure 3 (Continued)	Confidential Document 03341-99 Note: Utility Paging in Error	

Utility Page Number	Audit Report Page Number	Description of Contents	Location of Audit Page	Disposition
11 and 11 of 23	9	Disclosure 3 (Continued)	Public record Note: Utility Paging in Error	
12 and 12 of 23	10	Disclosure 3 (Continued)	Document 03341-99	Declassify and return to auditor
13 and 13 of 23	11	Disclosure 4	Confidential Document 03341-99	
14 and 14 of 23	12	Disclosure 4 (Continued)	Document 03341-99	Declassify and return to auditor
15 and 15 of 23	13	Disclosure 5	Confidential Document 03341-99	
16 and 16 of 23	14	Disclosure 5 (Continued)	Confidential Document 03341-99	
17 and 17 of 23	15	Disclosure 6	Confidential Document 03341-99	
18 and 18 of 23	16	Disclosure 6 (Continued)	Confidential Document 03341-99	
19 and 19 of 23	17	Disclosure 7	Confidential Document 03341-99	
20 and 20 of 23	18	Disclosure 7 (Continued)	Confidential Document 03341-99	
21 and 21 of 23	19	Disclosure 8 (Continued)	Public record	
22 and 22 of 23	20	Disclosure 9	Public record	
23 and 23 of 23	21	Disclosure 10 (Continued)	Confidential Document 03341-99	