

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

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

DATE: October 12, 2023

TO: Adam J. Teitzman, Commission Clerk, Office of Commission Clerk

FROM: Donna D. Brown, Chief of Auditing, Office of Auditing and Performance Analysis *DB*

RE: Docket No.: 20230020-EI
Company Name: Duke Energy Florida, LLC
Company Code: EI801
Audit Purpose: A1d: Comprehensive Earnings Review – Limited Scope
Audit Control No.: 2023-285-2-1

Attached is a copy of the letter to Duke Energy Florida, LLC advising that the Commission will conduct an Audit; (ACN 2023-285-2-1). The formal report is expected to be issued 01/16/2024 for internal Commission use.

Attachment: Copy of Letter

Cc: Office of Auditing and Performance Analysis File.

COMMISSIONERS:
ANDREW GILES FAY, CHAIRMAN
ART GRAHAM
GARY F. CLARK
MIKE LA ROSA
GABRIELLA PASSIDOMO

STATE OF FLORIDA



OFFICE OF
AUDITING & PERFORMANCE ANALYSIS
RHONDA L. HICKS
DIRECTOR
(850) 413-6854

Public Service Commission

October 12, 2023
VIA ELECTRONIC MAIL

Duke Energy Florida, LLC
Matthew Bernier, Senior Counsel
299 1st Avenue North
St. Petersburg, Florida 33701-3308

**Re: Docket No. 20230020-EI; A1d: Comprehensive Earnings Review - Limited Scope;
Audit Control No: 2023-285-2-1 (EI801)**

Dear Mr. Bernier:

The Florida Public Service Commission will conduct an audit, in accordance with Commission audit procedures. Access will be requested to documents and records of the utility and, if necessary, supporting records for affiliate company transactions that affect regulated operations. Staff auditors may also request to review the utility's external audit working papers for the most recent independent audit. I will coordinate this audit and questions regarding the audit or audit staff should be directed to me. My phone number is (850) 413-6469.

The Audit Access to Records rule for each industry states: "In those instances where the utility disagrees with the auditor's assessment of a reasonable response time to the audit request, the utility shall first attempt to discuss the disagreement with the auditor and reach an acceptable revised date. If agreement cannot be reached, the utility shall discuss the issue with successive levels of supervisors at the Commission until an agreement is reached."

A formal report is expected to be issued for internal Commission use on January 16, 2024. A copy of the final report will be sent by electronic mail to the company liaison listed on the Commission Mailing Directory, unless an alternate email is provided to audit staff.

Sincerely,

A handwritten signature in cursive script that reads "Donna D. Brown".

Donna D. Brown, Chief of Auditing
Office of Auditing and Performance Analysis

cc: Office of Auditing and Performance Analysis (File Folder)
Office of the Commission Clerk