

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:** December 1, 2023

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

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

**RE:** Docket No.: 20230119-WU  
Company Name: Water Oak Utility  
Company Code: WS755  
Audit Purpose: A1b: Staff-Assisted Rate Case  
Audit Control No.: 2023-335-1-2

---

Attached is a copy of the letter to Water Oak Utility advising that the Commission will conduct an Audit; (ACN 2023-335-1-2). The formal report is expected to be issued 01/30/2024 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

December 1, 2023  
VIA ELECTRONIC MAIL

Water Oak Utility  
Sheri Woodworth, Sr. Vice President  
27777 Franklin Road, Suite 200  
Southfield, MI 48034

**Re: Docket No. 20230119-WU; A1b: Staff-Assisted Rate Case; Audit Control No: 2023-335-1-2 (WS755)**

Dear Mrs. Woodworth:

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. Jakiya Acoff will coordinate this audit. Mrs. Acoff can be reached at (850) 413-6802. Questions regarding the audit or audit staff should be directed to Mrs. Acoff or 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 30, 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,

  
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