

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 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 

RE: Docket No.: 20230131-WS
Company Name: St. John's River Estates Utility, LLC
Company Code: WS978
Audit Purpose: A1b: Staff-Assisted Rate Case
Audit Control No1.: 2023-346-2-1

Attached is a copy of the letter to St. John's River Estates Utility, LLC advising that the Commission will conduct an Audit; (ACN 2023-346-2-1). The formal report is expected to be issued 02/26/2024 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 12, 2023
VIA ELECTRONIC MAIL

St. John's River Estates Utility, LLC.
Robert Johnson
15 Shaker Road
Gray, Maine 04039

Re: Docket No. 20230131-WS; A1b: Staff-Assisted Rate Case; Audit Control No: 2023-346-2-1(WS978)

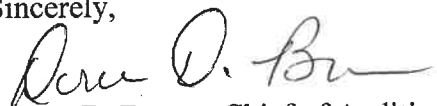
Dear Mr. Johnson

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. Hymavathi Vedula will coordinate this audit. Mrs. Vedula can be reached at (850) 413-6477. Questions regarding the audit or audit staff should be directed to Mrs. Vedula 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 February 26, 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