

M E M O R A N D U M

November 22, 1993

TO: DIVISION OF RECORDS AND REPORTING (FLYNN)

FROM: DIVISION OF AUDITING AND FINANCIAL ANALYSIS (PELT) *S. Pelt*

RE: DOCKET NO. 920260-TL -- BELLSOUTH TELECOMMUNICATIONS, INC.
 RATE CASE AUDIT ISSUED UNDER BETH SALAK'S NOVEMBER 22, 1993
 TRANSMITTAL MEMORANDUM/LETTER

The audit report, three (3) 3 1/2" diskettes, and working papers, Volumes II-VIII are forwarded, pursuant to Rule 22-22.006, F.A.C. Volume I of VIII and the administrative section for the work papers have been filed as unclassified in DAFA files.

The audit exit conference was held November 10, 1993.

An attached 8-page index list all confidential papers. There is a discrepancy on Work paper 33-1/1-5 listed as pages 1-2. *Page 1 is missing and the district office has been called for verification. If there should be a page 1, it will be submitted under separate cover.

Attachments: Confidential Document Index, Page 8
 Audit Report, Dated November 2, 1993
 Three (3) 3 1/2" Diskettes (*ENCLUED IN VOL II*)
 Work Papers, Volumes II-VIII

cc: Legal (Green/Pierson)
 Division of Auditing and Financial Analysis (Devlin/Wright)
 Mary A. Bane

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Katherine Smith
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 per Gabriela Leon.
S. Pelt

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Workpaper #	44-8/1-1/2 page 1 ✓	1992 apportionment factors	F01K02W 002504
Workpaper #	44-9 page 1 ✓	Sample selection of account 6728	
		Greater than \$200,000, all items selected	
Workpaper #	44-9 page 2 ✓	Sample selection of account 6728	
		Greater than \$200,000, all items selected	
Workpaper #	44-9 page 3 ✓	Sample selection of account 6728	
		Greater than \$200,000, all items selected	
Workpaper #	44-9 page 4 ✓	Sample selection of account 6728	
		Less than -\$200,000, all items selected	
Workpaper #	44-9 page 5 ✓	Sample selection of account 6728	
		Less than -\$200,000, all items selected	
Workpaper #	44-9/1 pages 1-9 ✓	Sample items audited for account 6728	
Workpaper #	44-9/1-1 page 1 ✓	Backup to 484	F01P98W 9001415
Workpaper #	44-9/1-1/1 page 1 ✓	Form Fb27	F01P98W 9001416
Workpaper #	44-9/1-2 page 1 ✓	Worksheet prepared by staff on sample item 482	
Workpaper #	44-9/1-3 pages 1-3 ✓	Backup to sample item 477	F01B99W 0010476-0010478
Workpaper #	44-9/1-3 pages 4-17 ✓	Financial Systems Documentation	F01B99W 0010479-0010492
Workpaper #	44-9/1-4 page 1 ✓	Backup item 486	F01B99W 0010859
Workpaper #	44-9/1-4/1 pages 1-4 ✓	Procedures on embedded balance amortization	F01B99W 0010860-0010863
Workpaper #	44-9/1-5 page 1 ✓	Backup to sample item 481 and 490	F01B99W 0010606
Workpaper #	44-9/1-5/1 pages 1-4 ✓	Procedures on Intercompany Investment	F01B99W 0010608-0010611
		Compensation	
Workpaper #	44-9/1-5/2 pages 1-4 ✓	Attachment A to the Procedures	F01B99W 0010777-0010780
Workpaper #	44-9/1-5/3 page 1 ✓	Worksheet on Report IC02-prepared by staff	
Workpaper #	44-9/1-5/4 page 1 ✓	Worksheet on Report IC02-prepared by staff	
Workpaper #	45 ✓	Review of sample items to actual vouchers	
Workpaper #	45-1 pages 1-9 ✓	Backup to #11	F01P99W 0008686-0008694
Workpaper #	45-2 pages 1-5 ✓	Backup to sample item 13	F01P99W 004077-004080
Workpaper #	45-3 pages 1-5 ✓	Backup to sample item 144	F01B99W 0004338-0004342
Workpaper #	45-4 pages 1-12 ✓	Backup to item 115	F01B99W 0004305-0004316
Workpaper #	45-5 pages 1-10 ✓	Backup to sample item 116	F01B99W 0004317-0004326
Workpaper #	47 page 1 ✓	Summary	
Workpaper #	47 page 2 ✓	Memo to Archie Hickerson from Kathy Welch, Re:	
		Suggested areas for investigating in CSS	
Workpaper #	47 page 3 ✓		
Workpaper #	47-1 pages 1-2 ✓	Analysis of 6000 accounts	
Workpaper #	47-1/1 page 1 ✓	Account 6112 per Fr general ledger-prepared by staff	
Workpaper #	47-1/1 page 2 ✓	Account 6112 worksheet on different cost pools	
Workpaper #	47-1/1 pages 3-5 ✓	Account 6112 worksheet on different cost pools	
Workpaper #	47-1/2 page 1 ✓	Account 6121 per Fr general ledger-prepared by staff	
Workpaper #	47-1/2 page 2 ✓	Account 6121 worksheet on cost pools	
Workpaper #	47-1/2 page 3 ✓	Account 6121 worksheet on cost pools	
Workpaper #	47-1/2 page 4 ✓	Account 6121 worksheet on cost pools	
Workpaper #	47-1/2 page 5 ✓	Account 6121 worksheet on cost pools	
Workpaper #	47-1/3 page 1 ✓	Account 6411 per Fr general ledger-prepared by staff	
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Workpaper #	47-1/5 page 1 ✓	Account 6613 worksheet on cost pools	

Workpaper # 47-1/6 page 1 ✓
Workpaper # 47-1/7 page 1 ✓

Workpaper # 47-1/7 page 2 ✓
Workpaper # 47-1/7 page 3-15 ✓
Workpaper # 47-1/8 page 1 ✓
Workpaper # 49 pages 1-17 ✓

Account 6725 worksheet on cost pools
Account 6728 per Fr general ledger-prepared by
staff
Account 6728 worksheet on cost pools
Account 6728 worksheet on cost pools
Account 6728 worksheet on cost pools
Latest FCC audit

F01B99W 0010582-0010596

State of Florida

Commissioners:

J. TERRY DEASON, CHAIRMAN
SUSAN F. CLARK
LUIS J. LAUREDO
JULIA L. JOHNSON



DIVISION OF RECORDS &
REPORTING
STEVE TRIBBLE
DIRECTOR
(904) 488-8371

Public Service Commission

November 23, 1993

Southern Bell Telephone Company
Marshall M. Criser, III
150 South Monroe Street, Suite 400
Tallahassee, FL 32301-1556

Dear Mr. Criser:

Docket No. 920260-TL -- Bellsouth Telecommunications, Inc.
Rate Case Confidential Audit Report

The enclosed confidential audit report is forwarded for your review. Any company response filed with this office within ten (10) work days of the above date will be forwarded for consideration by the staff analyst in the preparation of a recommendation for this case.

Thank you for your cooperation.

Sincerely,

A handwritten signature in cursive script that reads "Steve Tribble".

Steve Tribble

ST/BMS/sp
Enclosure
cc: Public Counsel