

RFR

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Auditing & Financial Analysis  
(904) 488-8147



# Public Service Commission

October 10, 1994

Florida Public Utilities Company  
Frank C. Cressman  
P. O. Box 3395  
West Palm Beach, FL 33402-3395

Dear Mr. Cressman:

Docket No. 940001-EI -- Florida Public Utilities  
Fuel Audit Request - Period Ending 03/31/95

The Florida Public Service Commission will conduct a Fuel audit for the period ending March 31, 1995 in accordance with Commission audit procedures.

ACK	_____	Auditors may select one or more accounts for detailed examination. Access may
AFA	_____	be requested to documents and records supporting affiliate company
APP	_____	transactions that affect regulated operations. Staff auditors may also
CAF	_____	request to review the firm's external audit working papers for the most recent
CMU	_____	independent audit. Kathy Welch, the district office supervisor, (305) 470-
CTR	_____	5600, will coordinate this audit.
EAG	_____	Rule 25-6.014(6), F.A.C., states that, "Upon direction of the Commission, or
LEG	_____	in the performance of delegated staff duties, any member of the Commission may
LIN	_____	make at any reasonable time a personal visit to the utility's offices or other
OPC	_____	places of business, and may inspect any facility, records, accounts, books,
RCH	_____	reports, and papers of the utility which may appear necessary in the discharge
SEC	<u>  1  </u>	of Commission duties. During such visits the utility shall provide the staff
WAS	_____	member(s) with adequate and comfortable working and filing space, consistent
DTH	_____	with prevailing conditions and climate and comparable with the accommodations
		provided the company's outside auditors".

DOCUMENT NUMBER - DATE  
10493 OCT 14 8  
FPSC-RECORDS/REPORTING

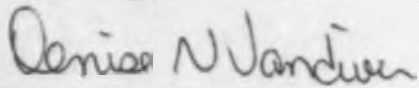
Florida Public Utilities Company  
October 10, 1994

- 2 -

A formal audit report will be issued for internal official use only by the Commission on or about June 17, 1995. An audit exit conference will be scheduled to inform you of draft findings and prevent audit staff misunderstanding of a company record or procedure. A copy of the final report will be mailed to the company liaison officer listed in the Commission Mailing Directory. Comments should be mailed to the Director of Records and Reporting within ten days after receipt.

Questions regarding the audit or staff conduct should be directed to Kathy Welch or myself.

Sincerely,



Denise N. Vandiver

DNV/sp

Enclosure: (1) Excerpts from Rule 25-22.006, F.A.C.  
and 366.093, F.S.

cc: Mary Bane Andrews, Deputy Executive Director/Tech. (w/o enclosure)  
Field Audit Supervisor  
Legal Services (w/o enclosure)  
Division of Records and Reporting (w/o enclosure)  
Public Counsel