

RJR

Commissioners:  
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TIMOTHY DEVLIN, Director  
Auditing & Financial Analysis  
(904) 413-6480

# Public Service Commission

May 29, 1996

City Gas Company  
Richard F. Wall  
955 East 25th Street  
Hialeah, FL 33013-3498

Dear Mr. Wall:

Docket No. 960003-GU -- City Gas Company  
PGA Audit Request - Period Ending September 30, 1996

The Florida Public Service Commission will review the Purchased Gas Cost Recovery True-up in accordance with Commission audit procedures. Auditors may select one or more accounts for detailed examination. Access may be requested to documents and records supporting affiliate company transactions that affect regulated operations. Staff auditors may also request to review the firm's external audit working papers for the most recent independent audit. Kathy Welch, the district office supervisor, (305) 470-5602, will coordinate this audit.

ACK \_\_\_\_\_ Rule 25-7.014(5), F.A.C., states that, "Upon direction of the Commission, or  
AFA \_\_\_\_\_ in the performance of delegated staff duties, any member of the Commission may  
APP \_\_\_\_\_ make at any reasonable time a personal visit to the utility's offices or other  
CAF \_\_\_\_\_ places of business, and may inspect any facility, records, accounts, books,  
CMU \_\_\_\_\_ reports, and papers of the utility which appear necessary in the discharge of  
CTR \_\_\_\_\_ Commission duties. During such visits the company shall provide staff  
EAG \_\_\_\_\_ member(s) with adequate and comfortable working and filing space, consistent  
LEG \_\_\_\_\_ with the prevailing conditions and climate and comparable with the  
LIN \_\_\_\_\_ accommodations provided the company's outside auditors".  
OPC \_\_\_\_\_  
RCH \_\_\_\_\_  
SEC \_\_\_\_\_  
WAS \_\_\_\_\_  
OTH \_\_\_\_\_

DOCUMENT NUMBER-DATE

06094 JUN-30

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City Gas Company

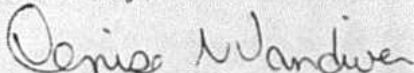
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A formal audit report will be issued for internal official use only by the Commission on or about December 9, 1996. A copy of the final report will be mailed to the company liaison officer listed in the Commission Mailing Directory. Comments should 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