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

FILE COPY

Public Service Commission

June 9, 1997

South Florida Natural Gas Company
J. Peter Martin
101 N. W. 202 Terrace
Miami, FL 33269-0078

Dear Mr. Martin:

Docket No. 970003-GU -- South Florida Natural Gas Company
PGA Audit Request - Period Ending September 30, 1997

The Florida Public Service Commission will review the Purchased Gas Cost Recovery True-up for the period ending September 30, 1997 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. Ian Forbes, the district office supervisor, (407) 317-7337, 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 _____

DOCUMENT NUMBER - DATE

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South Florida Natural Gas Company

June 9, 1997

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A formal audit report will be issued for internal official use only by the Commission on or about December 9, 1997. 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 Ian Forbes or myself at (904) 413-6487.

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