



# Public Service Commission

-M-E-M-O-R-A-N-D-U-M-

RECEIVED-FPSC  
00 FEB 15 AM 11:14  
RECORDS AND REPORTING

DATE: February 14, 2000  
 TO: Miami District Office (Welch)  
 FROM: Denise N. Vandiver; Division of Auditing and Financial Analysis  
 RE: Docket No. 000042-WS; W. P. Utilities, Inc.  
 Staff-assisted Rate Case  
 Audit Control No. 00-045-4-1

Attached is a new audit service request. The analyst's requested due date is April 11, 2000. By copy of this memorandum, I request that Kathy Welch be added to the CASR distribution list.

DNV: sp

Attachments

cc: Public Counsel  
 Division of Auditing and Financial Analysis (Halbert)  
 ✓ Division of Records and Reporting (Moses)

- AFA \_\_\_\_\_
- APP \_\_\_\_\_
- CAF \_\_\_\_\_
- CMU \_\_\_\_\_
- CTR \_\_\_\_\_
- EAG \_\_\_\_\_
- LEG \_\_\_\_\_
- MAS \_\_\_\_\_
- OPC \_\_\_\_\_
- RPR \_\_\_\_\_
- SEC \_\_\_\_\_
- WAW \_\_\_\_\_
- OTH \_\_\_\_\_

*G. Sandy*

DOCUMENT NUMBER-DATE  
 01990 FEB 15 8  
 FPSC-RECORDS/REPORTING

Commissioners:  
JOE GARCIA, CHAIRMAN  
J. TERRY DEASON  
SUSAN F. CLARK  
JULIA L. JOHNSON  
E. LEON JACOBS, JR.



TIMOTHY DEVLIN, DIRECTOR  
AUDITING & FINANCIAL ANALYSIS  
(850) 413-6480

## Public Service Commission

February 14, 2000

Roger E. Medema  
W. P. Utilities, Inc.  
3500 West Lantana Road  
Lantana, FL 33462-1327

Re: Docket No. 000042-WS; W. P. Utilities, Inc.  
Audit Request; Staff-assisted Rate Case  
Audit Control No. 00-045-4-1

Dear Mr. Medema:

The Florida Public Service Commission will conduct a staff-assisted rate case 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. Kathy Welch, (305) 470-5600, the district office supervisor, will coordinate this audit. Questions regarding the audit or audit staff should be directed to the district supervisor or myself. My phone number is (850) 413-6487.

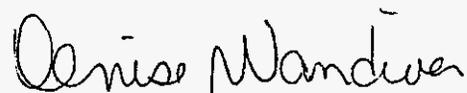
The Audit Access to Records rule for each industry states:

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.

Roger E. Medema  
Page 2  
February 14, 2000

A formal report is expected to be issued for internal Commission use in April 11, 2000. A copy of the final report will be mailed to the company liaison listed in the Commission Mailing Directory.

Sincerely,



Denise N. Vandiver  
Bureau Chief - Auditing Services

DNV:sp

cc: District Office Supervisor  
Division of Legal Services  
Division of Records and Reporting  
Public Counsel