

State of Florida



## Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD  
TALLAHASSEE, FLORIDA 32399-0850

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

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**DATE:** August 4, 2004  
**TO:** Sally Simmons, Division of Competitive Markets and Enforcement  
**FROM:** Denise N. Vandiver, Chief, Bureau of Auditing  
Division of Regulatory Compliance and Consumer Assistance  
**RE:** **Docket No.** 000475-TP; **Company Name:** Thrifty Call, Inc. ;  
**Audit Purpose:** Determine Actual Percentage Interstate Usage ;  
**Audit Control No.** 01-292-1-1

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Attached is the final audit report for the utility stated above. I am sending the utility a copy of this memo and the audit report. If the utility desires to file a response to the audit report, it should send the response to the Division of the Commission Clerk and Administrative Services. There are confidential work papers associated with this audit.

DNV/jcp  
Attachment

cc: Division of Regulatory Compliance and Consumer Assistance (Hoppe, District Offices,  
File Folder)  
Division of the Commission Clerk and Administrative Services (2)  
Division of Competitive Markets and Enforcement (Harvey)  
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DOCUMENT NUMBER-DATE

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FLORIDA PUBLIC SERVICE COMMISSION

*DIVISION OF REGULATORY COMPLIANCE AND CONSUMER ASSISTANCE*

*BUREAU OF AUDITING*

*Tallahassee District Office*


THRIFTY CALL, INC.

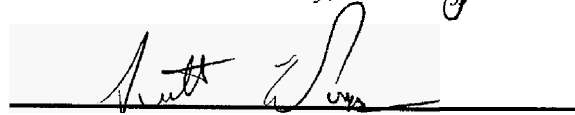
ACTUAL PERCENTAGE INTERSTATE USAGE AUDIT

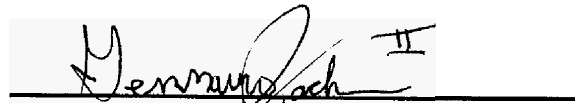
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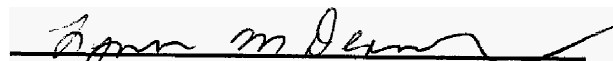
DOCKET NO. 000475-TP

AUDIT CONTROL NO. 01-292-1-1

  
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**DIVISION OF REGULATORY COMPLIANCE AND CONSUMER ASSISTANCE  
AUDITOR'S REPORT**

**June 24, 2004**

**TO: FLORIDA PUBLIC SERVICE COMMISSION AND OTHER INTERESTED PARTIES**

We have applied the procedures described later in this report to audit the percentage interstate usage, (PIU), for the 12-month period ending March 31, 2000. The schedule for "Percent of Grand Total for July through December 1999" has been included as an exhibit in this report. There is confidential information associated with this audit.

This is an internal accounting report prepared after performing a limited scope audit. Accordingly, this report should not be relied upon for any purpose except to assist the Commission staff in the performance of their duties. Substantial additional work would have to be performed to satisfy generally accepted auditing standards and produce audited financial statements for public use.

## SUMMARY OF SIGNIFICANT PROCEDURES

Our audit was performed by examining, on a test basis, certain transactions and account balances which we believe are sufficient to base our opinion. Our examination did not entail a complete review of all financial transactions of the company. Our more important audit procedures are summarized below. The following definitions apply when used in this report:

**Scanned** - The documents or accounts were read quickly looking for obvious errors.

**Verify** - The item was tested for accuracy, and substantiating documentation was examined.

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Read prior filed complaints that involved the companies included in this docket.

Obtained case background information from the Commission online file system.

Scanned Company provided documents and related Commission orders.

Obtained CD-ROMs containing all call detail records pertaining to BellSouth for April 1999 through March 2000.

Separated the record counts into a group that had enough information to identify Interstate and Intrastate calls.

Computed daily average of record count and call duration for July through December 1999.

Calculated average minutes per call for July through December 1999.

Determined Percentage Interstate Usage for each month from July through December 1999.

Totaled July through December 1999 call durations for Interstate and Intrastate and arrived at a grand total for Percentage Interstate Usage.

## **II. Disclosures**

### **Disclosure No. 1**

**Subject:** Insufficient Data

**Statement of Fact:** Thrifty Call claims to have provided all the detail they possess on 2 CD-ROMs that it sent to the Florida Public Service Commission on February 12, 2002. However, for the period July 1999 through December 1999, 37.99% of the calls on these CDs, did not have enough information to determine if the call should be Intrastate or Interstate.

**Disclosure No. 2**

**Subject: Percentage Interstate Usage**

**Statement of Fact: CONFIDENTIAL**

**III. EXHIBIT**

**CONFIDENTIAL**