

ORIGINAL

STATE OF FLORIDA



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DIVISION OF REGULATORY COMPLIANCE  
AND CONSUMER ASSISTANCE  
DANIEL M. HOPPE, DIRECTOR  
(850) 413-6480

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# Public Service Commission

December 15, 2005

Dirk J. Leeward, President  
P.O. Box 1476  
Ocala, FL 34478-1478

Re: **Docket No:** 050862-WU; **Company Name:** County-Wide Utility Company  
**Audit Request:** Audit of Staff Assisted Rate Case; **Audit Control No.** 05-349-2-1

OS 0171 16 PM 3:26  
DATE RECEIVED  
ADMINISTRATIVE SERVICES

Dear Mr. Leeward:

The Florida Public Service Commission will conduct an audit of the 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. Mr. Joseph Rohrbacher, the Tampa district office supervisor, will coordinate this audit. Mr. Rohrbacher can be reached at (813) 356-1444. 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:

- CMP \_\_\_\_\_
- COM \_\_\_\_\_
- CTR \_\_\_\_\_
- ECR \_\_\_\_\_
- GCL \_\_\_\_\_
- OPC \_\_\_\_\_
- RCA \_\_\_\_\_
- SCR \_\_\_\_\_
- SGA \_\_\_\_\_
- SEC   1
- OTH \_\_\_\_\_

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.

DOCUMENT NUMBER - DATE  
11699 DEC 19 08  
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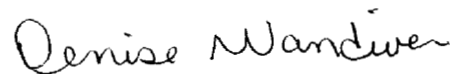
PSC Website: <http://www.floridapsc.com>

Internet E-mail: [contact@psc.state.fl.us](mailto:contact@psc.state.fl.us)

Dirk J. Leeward, President  
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A formal report is expected to be issued for internal Commission use on February 13, 2006. A copy of the final report will be mailed to the company liaison listed in the Commission Mailing Directory.

Sincerely,



Denise N. Vandiver, Chief  
Bureau of Auditing

DNV/sbj

cc: Division of Regulatory Compliance & Consumer Assistance  
(All District Offices, File Folder).  
Division of the Commission Clerk and Administrative Services  
General Counsel  
Office of the Public Counsel