

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-

DATE: June 15, 2015
TO: Marguerite McLean, Records Technician, Office of Commission Clerk
FROM: Lynn M. Deamer, Chief of Auditing, Office of Auditing and Performance Analysis
RE: Docket No.: 150009-EI
Company Name: Florida Power & Light
Company Code: EI802
Audit Purpose: Nuclear Cost Recovery Clause
Audit Control No: 15-005-4-1

Volume 2 of the audit working papers are forwarded for confidential treatment pursuant to Rule 25-22.006, Florida Administrative Code. The audit report, and volume 1 of the work papers are public and held by the Bureau of Auditing. The audit exit conference was held June 12, 2015.

LD
Attachments: Confidential Document Index
Confidential Binder(s) Listed Above

cc: Bureau of Auditing (File copy)

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15 JUN 15 AM 10:50
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CLERK

M McLean
Received By

6/15/15
Date

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STATE OF FLORIDA



MIAMI DISTRICT OFFICE
3625 NW 82ND AVENUE
SUITE 400
MIAMI, FL 33166-7602
(305) 513-7816

Public Service Commission

June 12, 2015

Mashinda Kazadi, Regulatory Analyst
Florida Power & Light Company
9250 West Flagler Street
Miami, FL 33174

**Re: Florida Power & Light Company
Nuclear Cost Recovery Clause
Turkey Point Units 6 & 7
Docket No. 150009-EI
Audit Control No. 15-005-4-1**

Dear Ms. Kazadi:

We have completed our field work in the above referenced audit. Included with this letter is an index and copies of the audit workpapers which the Commission is maintaining in a Temporary Confidential Status and a listing by workpaper reference. Please sign and date a copy of this letter indicating that you have received these documents. The Utility must file a Request for Confidential Classification according to Rule 25-22.006, F. A. C. in order to maintain this confidentiality. This request must be filed with the Commission Clerk within twenty-one days from today or these workpapers will become public documents.

Thank you for your assistance in this regard, and should you have any questions, please call me at (305)513-7820.

Sincerely,

Bety Man ^{for IHP}
Iliana H. Piedra – Audit Manager
Professional Accountant Specialist, APA

Supervisors Review: _____

Received by: _____

Date: _____

Title: _____

enclosures

cc: w/o Lynn M. Deamer, Chief of Auditing, APA
w/o Jeffery A. Small, Regulatory Analyst Supervisor, APA

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PSC Website: <http://www.floridapsc.com>

Internet E-mail: contact@psc.state.fl.us

INDEX OF CONFIDENTIAL WORKPAPERS
Florida Power & Light Company
Turkey Point Units 6 & 7
Docket No. 150009-EI, Audit Control No. 15-005-4-1

Item	Document Description	Type	Work Paper Location	Pages
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2	Internal Audit Notes	A	9-2	2
3	Internal Audit Notes	A	9-3	1
4	CWIP Report	C	12-2	3
5	WBS/Cost Element Report	A	19-2	2
6	WBS Report	A	19-3	1
7	Sample	A	19-3/1	2
8	Sample Item	C	19-3/1-1	3
9	Sample	A	19-3/2	2
10	Sample Item	C	19-3/2-1	1
11	Sample Item	C	19-3/2-2	1
12	Sample	A	19-3/3	1
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15	Sample	A	19-3/4	1
16	Sample Item	C	19-3/4-1	1
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18	Sample	A	19-3/5	1
19	Sample	A	19-3/6	1
20	Sample Item	C	19-3/6-1	3
21	Sample Item	C	19-3/6-2	1
22	Sample	A	19-3/7	1
23	Sample	A	19-3/8	1
24	Sample	A	19-3/9	1
25	2014 Estimated Payroll Tax Deduction	C	20-1	1
26	Tax Deduction Adj. Calculation	C	20-2	1
27	T 7	C	21-1	2
28	Payroll Report	C	24-1	1
29	Payroll Excerpt	C	24-2	1
30	Payroll Schedule	C	24-3	10
31	Employee Hours	C	24-3/1	4
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35	Salary Report	C	24-3/5	1
36	Salary Report	C	24-3/6	1
37	Salary Report	C	24-3/7	1
38	Overhead Rates Calculation	A	24-4	1
39	Overhead Rates	C	24-4/1	1

Explanation for document type:

- A The document was created by the auditor from information provided by the company.
- C The document was provided by the company.

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Florida Power & Light Company
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41	December OH Rate	C	24-4/2-1	1
42	Utility Explanation	C	24-4/2-2	1
43	Affiliate Cost Per SAP Excerpt	A	25	1
44	Affiliate Services	C	25-1	1
45	Affiliate Job Description	C	25-1/1	1
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47	Affiliate Loader Rates	C	25-3	1
48	Adjustment for Dec. Charges	A	25-4	1
49	Legal Fees Per SAP Excerpt	A	27	1
50	Legal Service Vendors	A	27-1	1
51	Litigation Testing	A	27-2	3
52	Daryl Owens Services	C	27-2/1	1
53	Litigation Appeal Costs as of 12/3/1/2014	A	27-3	1
54	Legal Services for SCA and HGS Allocation	C	27-3/1	2
55	Site Certification Appeal Follow-Up	C	27-3/2	1
	Total pages			98

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