

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:** December 28, 2015  
**TO:** Office of Commission Clerk  
**FROM:** Lynn M. Deamer, Chief of Auditing, Office of Auditing and Performance Analysis  
**RE:** Docket No.: 150257-WS  
Company Name: East Marion Utilities, LLC  
Company Code: WS970  
Audit Purpose: Staff Assisted Rate Case  
Audit Control No.: 15-362-4-1

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Attached is copy of letter to East Marion Utilities, LLC, advising that the Commission will conduct an Audit; (ACN 15-362-4-1). The formal report is expected to be issued 3/2/2016 for internal Commission use.

LMD/cp

Attachment: Copy of Letter

cc: Office of Auditing and Performance Analysis File

COMMISSIONERS:  
ART GRAHAM, CHAIRMAN  
LISA POLAK EDGAR  
RONALD A. BRISÉ  
JULIE I. BROWN  
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STATE OF FLORIDA



OFFICE OF  
AUDITING & PERFORMANCE ANALYSIS  
DALE MAILHOT  
DIRECTOR  
(850) 413-6854

## Public Service Commission

December 28, 2015

VIA ELECTRONIC MAIL

East Marion Utilities, LLC  
Michael Smallridge  
3336 Grand Blvd. Suite # 102  
Holiday, FL 34690

**Re: Docket No. 150257-WS; A1b: Staff Assisted Rate Case; Audit Control No: 15-362-4-1 (WS970)**

Dear Mr. Smallridge:

The Florida Public Service Commission will conduct an audit, 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. Jeff Small, the Miami district office supervisor, will coordinate this audit. Mr. Small can be reached at (305) 513-7837. Questions regarding the audit or audit staff should be directed to the district supervisor or to me. My phone number is (850) 413-6416.

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."

A formal report is expected to be issued for internal Commission use on March 2, 2016. A copy of the final report will be sent by electronic mail to the company liaison listed on the Commission Mailing Directory, unless an alternate email is provided to audit staff.

Sincerely,

A handwritten signature in blue ink that reads "Lynn M. Deamer".

Lynn M. Deamer, Chief of Auditing  
Office of Auditing and Performance Analysis

LD: cp

cc: Office of Auditing and Performance Analysis (File Folder)  
Office of Commission Clerk