

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:** January 19, 2016  
**TO:** Office of Commission Clerk  
**FROM:** Lynn M. Deamer, Chief of Auditing, Office of Auditing and Performance Analysis  
**RE:** Docket No.: 160004-GU  
Company Name: Chesapeake Utilities Corp.  
Company Code: GU616  
Audit Purpose: Natural Gas Conservation Cost Recovery Clause  
Audit Control No: 16-019-1-1

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Attached is copy of letter to Chesapeake Utilities Corp., advising that the Commission will conduct an Audit; (ACN 16-019-1-1). The formal report is expected to be issued 06/01/2016 for internal Commission use.

LMD/cm

Attachment: Copy of Letter

cc: Office of Auditing and Performance Analysis File

COMMISSIONERS:  
JULIE I. BROWN, CHAIRMAN  
LISA POLAK EDGAR  
ART GRAHAM  
RONALD A. BRISÉ  
JIMMY PATRONIS

STATE OF FLORIDA



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

## Public Service Commission

January 19, 2016

VIA ELECTRONIC MAIL

Florida Division of Chesapeake Utilities Corp.  
Mike Cassel  
1750 S.W. 14<sup>th</sup> Street, Suite 200  
Fernandina Beach, FL 32034-3052

**Re: Docket No. 160004-GU; A3e: Natural gas conservation cost recovery; Audit Control No: 16-019-1-1 (GU616)**

Dear Mr. Cassel:

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. Questions regarding the audit or audit staff should be directed to me at (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 June 1, 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,

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

LD: cm

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