

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: January 18, 2022
TO: Office of Commission Clerk
FROM: Dale Mailhot, Director, Office of Auditing and Performance Analysis *DM*
RE: Docket No.: 20220007-EI
Company Name: Duke Energy Florida, LLC
Company Code: EI801
Audit Purpose: A3d: Environmental Cost Recovery Clause
Audit Control No: 2022-018-2-1

Attached is copy of letter to Duke Energy Florida, LLC, advising that the Commission will conduct an Audit; (ACN 2022-018-2-1). The formal report is expected to be issued 07/13/2022 for internal Commission use.

DM/cmm

Attachment: Copy of Letter

cc: Office of Auditing and Performance Analysis File

COMMISSIONERS:
ANDREW GILES FAY, CHAIRMAN
ART GRAHAM
GARY F. CLARK
MIKE LA ROSA
GABRIELLA PASSIDOMO

STATE OF FLORIDA



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

Public Service Commission

January 18, 2022
VIA ELECTRONIC MAIL

Duke Energy Florida, LLC
Robert Pickels
106 East College Avenue, Suite 800
Tallahassee, FL 32301-7740

Re: Docket No. 20220007-EI; A3d: Environmental Cost Recovery Clause; Audit Control No: 2022-018-2-1 (EI801)

Dear Mr. Pickels:

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. Simon Ojada, the Tampa district office supervisor, will coordinate this audit. Mr. Ojada can be reached at (813) 637-8669. Questions regarding the audit or audit staff should be directed to the district supervisor or to me. My phone number is (850) 413-6418.

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 July 13, 2022. 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 "Dale Mailhot".

Dale Mailhot, Director
Office of Auditing and Performance Analysis

DM: cmm

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