

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:** May 6, 2022  
**TO:** Collin Roehner, Office of the Commission Clerk  
**FROM:** Rhonda L. Hicks, Director, Office of Auditing and Performance Analysis *RLH*  
**RE:** Docket No.: 20220001-EI  
Company Name: Florida Power & Light Company  
Company Code: EI802  
Audit Purpose: A3a: Fuel Cost Recovery Clause  
Audit Control No: 2022-003-4-1

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Volume 2 of the audit working papers is 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 May 5, 2022.

RLH/cmm  
Attachments: Confidential Document Index  
Confidential Binder(s) Listed Above

cc: Bureau of Auditing (File copy)

RECEIVED-FPSC  
2022 MAY -6 AM 11:49  
COMMISSION  
CLERK

*Toni Hovm*

Received By

*5/6/22*

Date

**REDACTED**

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

STATE OF FLORIDA



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

## Public Service Commission

May 5, 2022

Mashinda Kazadi, Regulatory Analyst  
Florida Power & Light Company



**Re: Florida Power & Light Company, Fuel and Purchased Power Cost Recovery Clause Audit, Docket No. 20220001-EI; Audit Control No. 2022-003-4-1**

Dear Ms. Kazadi:

We have completed our field work in the above referenced audit. Included with this letter are the documents provided by the Utility that we are not retaining as part of our audit work papers. Please sign this letter showing receipt of these materials and email this sheet back to me [YNgo@psc.state.fl.us](mailto:YNgo@psc.state.fl.us) as soon as possible.

Thank you for your assistance in this regard, and should you have any questions, please call me at (305) 513-7826.

Sincerely,

A handwritten signature in black ink, appearing to read "Yen Ngo".

Yen Ngo  
Professional Accountant Specialist

YN/

Page 2

Received by:

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Enclosures

c: File/Audit Work Papers (1)

List of Items Returned:

**Florida Power & Light Company**  
**Fuel and Purchased Power Cost Recovery Clause Audit**  
**Docket 20220001-EL, Audit Control Number 2022-003-4-1**

1	Revenues	CD	8
2	Revenues	CD	8
3	Gain from off System Sales	CD	10
4	Form 423 (a), Coal Inventory, Fuel System Costs & Purchased Power VOM	CD	4, 5, & 11
5	Schedule A7	CD	17
6	Gas Storage	CD	19
7	Fuel Cost System Net Generation Sample	CD	21
8	Schedules A8 & A9	CD	22 & 23
9	GPIF	CD	24
10	Incremental Optimization Schedule	CD	25
11	Incremental Optimization Schedule	CD	25
12	FTS	CD	26
13	Access to Internal Audits	CD	27
14	Rail Car Lease, Schedules A6 & A7, & FGT Samples	CD	29, 32, & 33
15	Fuel Adjustments	CD	30
16	Incremental Optimization Testing	CD	34
17	Incremental Optimization Testing	CD	35
18	Incremental Optimization Testing	CD	36

**List of Items Returned:**

**Florida Power & Light Company  
Fuel and Purchased Power Cost Recovery Clause Audit  
Docket 20220001-EI, Audit Control Number 2022-003-4-1**

19	Incremental Optimization Testing & Stratified Sales	CD	35 & 37
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*19 CDs returned*

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

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(305) 513-7816

## Public Service Commission

May 5, 2022

Mashinda Kazadi, Regulatory Analyst  
Florida Power & Light Company

7100 NW 22nd Avenue, Suite 2100



**Re: Docket No. 20220001-EI; Fuel & Purchased Power Cost Recovery Clause; Audit Control No. 2022-003-4-1; Courtesy Copy of Confidential Documents Provided to Company**

Dear Ms Kazadi:

We have completed our field work in the above referenced audit. Included with this letter are courtesy copies of the confidential audit work papers, which the Commission is maintaining in a Temporary Confidential Status with an index of the enclosed documents.

Please sign and date page two of this letter indicating that you have received these copies and fax the sheet to me at (305) 470-5606 as soon as possible. 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 within twenty-one days from today or these work papers will become public documents.

Thank you for your assistance in this regard, and should you have any questions, please call me at (305) 513-7826.

Sincerely,

A handwritten signature in black ink, appearing to read "Yen Ngo".

Yen Ngo  
Professional Accountant Specialist

YN/

Received by:

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Title: \_\_\_\_\_

Enclosures

c: File//Audit Work papers (1)





**INDEX OF CONFIDENTIAL WORKPAPERS**  
**Florida Power Light Company**  
**DKT 20210001-EI; ACN 2021-007-4-1**  
**Fuel and Purchase Power**  
**Cost Recovery Clause**

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3	Internal Audit	9.1	1	2
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5	Purchased Power	12-5.2	1	11
6	LFARS	43-2	1	4
7	LFARS	43-2.1	1	4
8	Natural Gas Consumption & Estimated Cost Report	43-2.4	1	21
9	Plant Fuel Inventory	43-2.5	1	21
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14	Plant Scherer Aerial Survey	44-2.1	1	5
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17	Plant Scherer Aerial Survey	44-3.1	1	5
18	Southern Company Accounting Report	44-3.2	1	5
19	Plant Scherer Aerial Survey	44-4	1	5
20	Plant Scherer Aerial Survey	44-4.1	1	5
21	Southern Company Accounting Report	44-4.2	1	5
22	Plant Scherer Aerial Survey	44-5	1	5
23	Plant Scherer Aerial Survey	44-5.1	1	5
24	Southern Company Accounting Report	44-5.2	1	5
25	Fossil Fuel Inventory	45-1	1	4
26	Fossil Fuel Inventory	45-1.1	1	4
27	Southern Company Accounting Report	45-1.2	1	4
28	Coal Monthly Report	45-1.3	1	4
29	Coal Monthly Report	45-1.4	1	4
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36	Power Lamda Report	46-1.3	1	10
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55	Energy Payment Summary	48-1.3	1	22
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57	QF Billing Statement	48-2.1	1	22
58	Energy Payment Summary	48-2.2	1	22
59	Energy Payment Summary	48-2.3	1	22
60	L-T Purchases	49-1	1	23
61	Power Lamda Report	49-1.1	1	23
62	Power Lamda Report	49-1.2	1	23
63	Power Lamda Report	49-1.3	1	23
64	Power Lamda Report	49-1.4	1	23
65	Invoice	49-1.5	1	23
66	Invoice	49-1.6	1	23
67	Incremental Optimization Schedule	50	1	25 ✓
68	Incremental Optimization Schedule	50.1	1	25
69	Incremental Optimization Schedule	50.2	1	25
70	Incremental Optimization Schedule	50.3	1	25
71	Incremental Optimization Schedule	50.4	1	34
72	Incremental Optimization	50-1	1	34
73	Incremental Optimization	50-1.1	1	34
74	Incremental Optimization	50-1.2	1	34
75	Incremental Optimization	50-1.3	1	34
76	Incremental Optimization	50-1.4	1	34
77	Incremental Optimization	50-1.5	1	34
78	Incremental Optimization	50-1.6	1	35
79	Incremental Optimization	50-1.7	1	35
80	Incremental Optimization	50-2	1	34
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<b>Item</b>	<b>Description</b>	<b>Page</b>	<b># of Pages</b>	<b>Document Request</b>
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87	Gas Storage	51-1.2	1	19
88	Gas Storage	51-1.3	1	19
89	Gas Storage	51-1.4	1	19
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91	Gas Storage	51-1.6	1	19
92	Gas Storage	51-1.7	1	19
93	Gas Storage	51-1.8	1	19
94	Gas Storage	51-1.9	1	19
95	Gas Storage	51-1.10	1	19
96	Gas Storage	51-1.11	1	19
97	Gas Storage	51-2	1	19
98	Gas Storage	51-2.1	1	19
99	Gas Storage	51-2.2	1	19
100	Gas Storage	51-2.3	1	19
101	Gas Storage	51-2.4	1	19
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105	Gas Storage	51-2.8	1	19
106	Gas Storage	51-2.9	1	19
107	Gas Storage	51-2.10	1	19
108	Gas Storage	51-2.11	1	19
109	GPIF	52-1	1	24
110	GPIF	52-1.1	1	24
111	GPIF	52-1.2	1	24
112	GPIF	52-1.3	1	24
113	FGT	53	1	26
114	FGT	53-1	1	33
115	FGT	53-1.1	1	33
116	FGT	53-1.2	1	33
117	Rail Car Lease	55	1	29
118	Stratified Sales	56	1	31
119	Stratified Sales	56.1	1	31
120	Fuel Cost Adjustments	57.1	1	30
121	Fuel Cost Adjustments	57.2	1	30
122	Fuel Cost Adjustments	57-1.1	1	30
123	Fuel Cost Adjustments	57-1.2	1	30
124	Fuel Cost Adjustments	57-1.3	1	30
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