

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:** June 2, 2022

**TO:** Office of the Commission Clerk

**FROM:** Todd M. Brown, Chief of Auditing, Office of Auditing and Performance Analysis 

**RE:** Docket No.: 20220067-GU  
Company Name: Florida Public Utilities/Division of Chesapeake Utilities Corporation (Consolidated Companies)  
Company Code: GU603, GU606, GU616, GU618  
Audit Purpose: A1a: Rate Case  
Audit Control No.: 2022-153-1-1

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Attached is a copy of the letter to Florida Public Utilities/Division of Chesapeake Utilities Corporation (Consolidated Companies), advising that the Commission will conduct an Audit; (ACN 2022-153-1-1). The formal report is expected to be issued 08/15/2022 for internal Commission use.

TMB/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  
RHONDA L. HICKS  
DIRECTOR  
(850) 413-6449

## Public Service Commission

June 2, 2022  
VIA ELECTRONIC MAIL

Florida Public Utilities/Division of Chesapeake Utilities  
Corporation (Consolidated Companies)  
Mike Cassel  
208 Wildlight Ave.  
Yulee, FL 32097

**Re: Docket No. 20220067-GU; A1a: Rate Case; Audit Control No: 2022-153-1-1 (GU603, GU606, GU616, GU618)**

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. Marisa Glover, the Tallahassee district office supervisor, will coordinate this audit. Mrs. Glover can be reached at (850) 413-6804. Questions regarding the audit or audit staff should be directed to the district supervisor or to me. My phone number is (850) 413-6550.

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 August 15, 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 black ink, appearing to read "Todd M. Brown".

Todd M. Brown, Chief of Auditing  
Office of Auditing and Performance Analysis

TMB: cmm

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

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