

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:** February 1, 2024

**TO:** Adam J. Teitzman, Commission Clerk, Office of Commission Clerk

**FROM:** Donna D. Brown, Chief of Auditing, Office of Auditing and Performance Analysis *DB*

**RE:** Docket No.: 20240002-EG  
Company Name: Florida Public Utilities Company  
Company Code: EI803  
Audit Purpose: A3b: Energy Conservation Cost Recovery Clause (ECCR)  
Audit Control No.: 2024-032-2-1

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Attached is a copy of the letter to FPUC advising that the Commission will conduct an Audit; (ACN 2024-032-2-1). The formal report is expected to be issued 06/28/2024 for internal Commission use.

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) 413-6854

# Public Service Commission

February 1, 2024  
VIA ELECTRONIC MAIL

Florida Public Utilities Company  
Mike Cassel  
208 Wildlight Avenue  
Yulee, Florida 32097

**Re: Docket No. 20240002-EG; A3b: Energy Conservation Cost Recovery Clause; Audit Control No: 2024-032-2-1 (EI803)**

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. Lily Sampson will coordinate this audit. Ms. Sampson can be reached at (850) 413-6830. Questions regarding the audit or audit staff should be directed to Ms. Sampson or to me. My phone number is (850) 413-6469.

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 28, 2024. 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 "Donna Brown".

Donna Brown, Chief of Auditing  
Office of Auditing and Performance Analysis

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