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December 19, 2025

**-VIA ELECTRONIC DELIVERY-**

Adam Teitzman, Commission Clerk  
Division of Commission Clerk and Administrative Services  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

Re: Docket No. 20240149-EI  
Petition for limited proceeding for recovery of incremental storm restoration costs  
related to Hurricanes Debby, Helene, and Milton, by Florida Power & Light  
Company

Dear Mr. Teitzman:

Attached for electronic filing in the above docket is the prepared testimony of Florida Power & Light Company ("FPL") witness Amber De Lucenay. This testimony is submitted in support of FPL's Petition for Approval of the Actual Incremental Storm Restoration Costs Associated with Hurricanes Debby, Helene, and Milton and Associated True-Up Process.

Please let me know if you have any questions regarding this submission.

Sincerely,

/s/ Joel T. Baker

Joel T. Baker  
Fla. Bar No. 0108202

cc: Counsel for Parties of Record

## **CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copies of the foregoing have been furnished by Electronic Mail to the following parties of record this 19th day of December 2025:

Jennifer Crawford Suzanne Brownless Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399 jcrawfor@psc.state.fl.us sbrownle@psc.state.fl.us <b><i>For Commission Staff</i></b>	Walt Trierweiler Charles J. Rehwinkel Mary A. Wessling c/o The Florida Legislature 111 West Madison Street, Room 812 Tallahassee, FL 32399-1400 Trierweiler.walt@leg.state.fl.us rehwinkel.charles@leg.state.fl.us wessling.mary@leg.state.fl.us <b><i>For Office of Public Counsel</i></b>
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*s/Joel T. Baker*

Joel T. Baker  
Fla. Bar No. 0108202

*Attorney for Florida Power & Light Company*

1                   **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**  
2                   **FLORIDA POWER & LIGHT COMPANY**  
3                   **DIRECT TESTIMONY OF AMBER DE LUCENAY**  
4                   **DOCKET NO. 20240149-EI**  
5                   **DECEMBER 19, 2025**  
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1 **I. INTRODUCTION**

2 **Q. Please state your name and business address.**

3 A. My name is Amber De Lucenay. My business address is Florida Power & Light  
4 Company, 15430 Endeavor Drive, Jupiter, Florida 33478.

5 **Q. By whom are you employed and what is your position?**

6 A. I am employed by Florida Power & Light Company ("FPL" or the "Company") as  
7 Director of Business Services Power Delivery.

8 **Q. Please describe your educational background and professional experience.**

9 A. I have a Bachelor of Science in Accounting and a Bachelor of Arts in Spanish from  
10 Oglethorpe University, as well as a Master of Business Administration from the  
11 University of South Florida. I have over 18 years of utility and energy sector  
12 experience, having served in various financial, managerial, and commercial roles for  
13 utilities over that time. I have been employed by FPL since 2019, where I have taken  
14 on roles with increasing responsibility within the Property Accounting and Power  
15 Delivery groups. Prior to joining FPL, I spent 12 years in the utility industry building  
16 leadership experience in roles that included leading the Property Accounting  
17 Department at TECO Energy and leading the Training Department at PowerPlan, Inc.  
18 I began my utility career with Progress Energy (Duke Energy) in 2007, where I served  
19 in multiple regulatory and property accounting roles.

20 **Q. Please describe your duties and responsibilities as they relate to the 2024**  
21 **hurricane season.**

22 A. During the 2024 hurricane season, I served as the Director of Business Services in the  
23 Power Delivery Business Unit. As part of this role, I managed a team that was

1 responsible for compliance and controls for the Power Delivery Business. I also led  
2 the team responsible for reviewing invoices submitted by line and vegetation  
3 contractors for the 2024 hurricane season to ensure compliance with contractor  
4 agreements and applicable provisions of the Stipulation and Settlement of FPL's  
5 Hurricane Irma storm restoration costs approved by Commission Order No. PSC-2019-  
6 0319-S-EI in Docket No. 20180049-EI ("Irma Settlement"). I served in a similar role  
7 during the 2022 hurricane season for Hurricanes Ian and Nicole, as well as the 2023  
8 season.

9 **Q. Please describe your supervision and oversight of the invoice review process**  
10 **during the 2024 hurricane season.**

11 A. The invoice review process for the 2024 hurricane season took place between August  
12 2024 and October 2025. During this period, I managed the FPL team that was  
13 responsible for reviewing and validating contractor invoices. Under my guidance and  
14 direction, the team either (i) validated and approved contractor invoices for payment,  
15 (ii) identified the need to reject the contractor invoices for payment, or (iii) identified  
16 modifications/adjustments that needed to be resolved before the contractor invoices  
17 were finalized for payment.

18 **Q. Please summarize your testimony.**

19 A. The purpose of my testimony is to provide a detailed overview of the process of  
20 reviewing, approving, and, where applicable, adjusting invoices for line and vegetation  
21 contractors during the 2024 hurricane season, which included Hurricanes Debby,  
22 Helene, and Milton. My testimony demonstrates that FPL followed its detailed,  
23 deliberate, and comprehensive process to review contractor invoices (which, for

1 purposes of my testimony include line and vegetation contractors) related to the 2024  
2 hurricane season. My testimony details the full scope of FPL’s invoice review process,  
3 which involved invoice receipt, individual invoice review, and follow-up analysis to  
4 ensure that invoices were paid in conformance with contractor-specific contract terms.  
5 This process also facilitated FPL’s ability to produce supporting data for the 2024  
6 hurricane season costs in an electronic format, utilizing FPL’s StormForce Application  
7 (the “StormForce App”) for recording and approving or rejecting contractor costs.

8

9 **II. INVOICE REVIEW PROCESS**

10 **Q. Please describe the team responsible for FPL’s contractor invoice review process.**

11 A. FPL’s invoice review process for line and vegetation contractors was performed by the  
12 FPL cost finalization (“CF”) team. The CF team is responsible for the detailed review  
13 of line and vegetation contractor invoices to ensure compliance with the terms and  
14 conditions of the contractors’ agreements and applicable provisions of the Irma  
15 Settlement. The CF team is also responsible for the reconciliation of the amount to be  
16 paid to each of the contractors and submission of the approved and reconciled payments  
17 to the appropriate contractors.

18 **Q. In the process of reviewing invoices, what support does the CF team receive?**

19 A. The CF team is supported by numerous FPL employees, including those holding key  
20 storm response functions. For the 2024 hurricane season, the CF team’s invoice review  
21 process was assisted primarily by employees with the following storm roles:

- 22 • Storm Approvers – Individuals who were responsible for the more detailed  
23 oversight of contractor crews (e.g., Production Leads, Arborists, Operations

1 Section Chiefs), and who were responsible for electronically approving  
2 timesheets and expenses, including exceptions to the contractor agreements,  
3 where appropriate.

- 4 • Integrated Supply Chain – The group responsible for entering into agreements  
5 with contractors and continuing relationships with those contractors. This  
6 group is also responsible for logistics functions during a storm event, such as  
7 setting up and operating staging sites, lodging, and meals.
- 8 • Fleet – The group responsible for purchasing fuel and fueling vehicles at the  
9 staging sites.

10 Individuals in these functions had direct contact with line and vegetation crews, had  
11 information that helped validate labor hours and/or expenses, and served as a source of  
12 information when verifications for certain 2024 hurricane season costs were required.

13 **Q. Prior to the 2024 hurricane season, did FPL provide training to assist employees**  
14 **in the real-time review of contractor timesheets and requests for approval of**  
15 **expenses?**

16 A. Yes. In May 2024, FPL’s annual storm training included participation in a “dry run”  
17 exercise that simulated a hurricane impacting FPL’s service area. Employees with  
18 certain storm assignments attended training sessions with specific emphasis on the  
19 oversight and management of line and vegetation contractors. The training also  
20 emphasized the importance of approving timesheets in the StormForce App and  
21 contemporaneously documenting approvals and exceptions to the terms of contractor  
22 agreements. This training included instruction on the differing statements of work  
23 governing FPL’s relationships with its line and vegetation contractors. FPL also



1 provided training on the processes outlined in the Irma Settlement, with a focus on  
2 section 6 and sections 9 through 13, as described later in my testimony.

3

4 Further, before undertaking the actual review process, CF team members also reviewed  
5 and became familiar with the applicable line and vegetation contractor statements of  
6 work and the Irma Settlement, and received additional training on the systems and  
7 processes used to record and validate costs during the restoration process.

8

9 Lastly, for all employees with oversight responsibilities for line and vegetation  
10 contractors, FPL provided refresher training 72 to 48 hours before each storm made  
11 landfall. This training included a refresher on key terms related to the Irma Settlement  
12 and the contractor statements of work. Throughout the storms, these employees were  
13 able to directly reach out to the CF team members with questions, allowing for real-  
14 time resolution of issues and approval of timesheets and expenses while at the staging  
15 sites or in the field.

16 **Q. Please describe the process by which the CF team received, reviewed, and**  
17 **approved or adjusted line and vegetation contractor invoices for payment during**  
18 **the 2024 hurricane season.**

19 A. The receipt, review, and approval or adjustment of line and vegetation contractor  
20 invoices involved the following processes:

21 • Cost Finalization – The CF team performed a detailed review of the approved  
22 electronic timesheet and expense information from the StormForce App for  
23 allowable charges. This data was used to derive what we refer to as contract-

specific “flat files.” The CF team’s detailed review involved verification that the costs submitted by contractors were reimbursable in accordance with the line and vegetation contracts. Based on this detailed review, any applicable adjustments were made in the StormForce App and any approved exceptions were documented in the contractor’s corresponding flat file.

- Reconciliation and Payment – The Accounts Payable team performed a reconciliation to ensure that the total calculated payment amount on the flat file matched the amounts reflected in the Company’s SAP system.

**Q. Please describe the data that is included in each contractor’s flat file.**

A. Each contractor’s flat file is an extract from the StormForce App, which contains the electronic timesheet and expense information for line and vegetation contractors.<sup>1</sup> Each flat file contains detailed information for that contractor, including crew information and daily timesheets, crew expenses where applicable, approvals by responsible employees, documentation of exceptions, and, where appropriate, the final adjustments to contractor invoices. This information is used by the CF team to review, adjust, and approve the final payment to the contractor.

**Q. Please explain the process used by the CF team to review contractors’ timesheet hours.**

A. The timesheet review was conducted during the cost finalization review process. This portion of the process involved two verifications specific to hours recorded on the timesheets. One verification consisted of the review of hours charged for mobilization and demobilization (“mob/demob”), which is the time a crew spends traveling to FPL’s

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<sup>1</sup> Section 16 of the Irma Settlement requires certain storm cost documentation to be provided in virtual (sortable spreadsheet) or physical files.

1 processing site (mob) and the time spent traveling home (demob). The other  
2 verification involved a review of the timesheets reflecting the crews' working time and  
3 standby time.

4 **Q. Please explain the process for validation of timesheet hours related to mob/demob.**

5 A. For timesheet validation, the CF team first reviews the contractor's mob/demob  
6 timesheet to confirm that, based on the locations reflected in StormForce, the miles  
7 traveled meet the required pace of travel. If the contractor's team timesheet does not  
8 meet pace of travel, the CF team reviews any travel notes that may explain impacts to  
9 travel time, such as weather and/or traffic. Additionally, the CF team may request more  
10 information from the contractor to verify the mob/demob hours.

11

12 The timesheet validation process for mob/demob benefits from features embedded in  
13 the StormForce App. For example, mob/demob orders for contractors are initiated by  
14 FPL in the StormForce App so that a contractor's mob/demob timesheet cannot be  
15 entered prior to the start time initiated by FPL. The final adjustments (if any) to the  
16 contractor's mob/demob hours are included in their corresponding StormForce App  
17 timesheet and flat file.

18 **Q. Please explain how timesheet hours related to working time were validated by the**  
19 **CF team.**

20 A. For timesheet hours related to working time, there is a series of verification activities  
21 performed by the CF team. The first verification is to ensure that a contractor's  
22 timesheet date falls within the active storm restoration dates (this is a control to prevent  
23 the charging of time outside of a storm event). Second, the CF team verifies that the

1 StormForce App timesheets during storm working hours were reviewed and approved  
2 by the appropriate FPL Storm Approver who oversaw the contractor's restoration  
3 activity in the field. The results of this analysis and any applicable adjustments are  
4 used to update the contractor's StormForce App timesheet and flat file.

5 **Q. Please explain the process for validation of timesheet hours related to standby**  
6 **time.**

7 A. Standby time is appropriately billed when a contractor crew is mobilizing but asked to  
8 hold or remain on-site, or when the contractor crew is not working while the storm is  
9 impacting the system and is waiting until conditions allow restoration work to be  
10 performed safely. Contractors were encouraged to familiarize themselves with FPL's  
11 standards and system during standby periods. If an invoice includes billing for standby  
12 time, the CF reviewer verifies that the standby time is coded correctly on the flat file  
13 and does not exceed the maximum hours allotted for standby time included in the  
14 contractor's statement of work. If billing for standby time is not appropriate under the  
15 circumstances, is coded incorrectly, or exceeds approved hours, the CF team will work  
16 with the contractor to adjust the StormForce App timesheet and flat file as necessary.

17 **Q. How did the CF team review the expenses claimed by a contractor for working**  
18 **time?**

19 A. A review of claimed expenses, such as lodging, per diem (meals), and fuel during  
20 working time, was conducted by the CF team to ensure compliance with the statement  
21 of work and applicable provisions in the Irma Settlement. For example, the CF team  
22 may validate the availability of meals and fuel at the various staging sites with members  
23 of the logistics team, the Financial Section Chiefs ("FSC") assigned to each staging

1 site, and FPL Storm Approvers to identify any team-specific exceptions that occurred.  
2 Lodging orders issued from FPL are also captured in the StormForce App and reviewed  
3 by the CF team to ensure there are no duplicative expenses should contractors decide  
4 to secure their own lodging when they have been issued lodging by FPL. If an expense  
5 is allowed, the CF team verifies the number of team members against the approved  
6 roster in the StormForce App to ensure the meal counts and rooms/lodging are  
7 appropriate based on the billable team members.

8 **Q. How did the CF team review the expenses claimed by a contractor for mob/demob**  
9 **time?**

10 A. Starting with the 2023 storm season, the contractor contracts were modified to  
11 streamline the review and payment process by including per diem (meals) and lodging  
12 expenses as part of the rates for mob/demob – embedding these costs as part of the rate  
13 as had previously been done with fuel. As a result, contractors no longer submit  
14 separate expenses for per diem, fuel, and lodging during mob/demob – eliminating the  
15 need for supplemental review of those expenses.

16 **Q. Did FPL follow the same invoice review process as described above for the storm**  
17 **restoration costs associated with Hurricanes Debby, Helene, and Milton?**

18 A. Yes.

1                   **III.           COMPLIANCE WITH THE IRMA SETTLEMENT**

2   **Q.     During the 2024 hurricane season, did FPL utilize the StormForce App consistent**  
3       **with the Irma Settlement?**

4   A.    Yes. FPL utilized the StormForce App for timesheet and expense reporting for the  
5       2024 hurricane season.

6   **Q.     What were the benefits of using the StormForce App during the 2024 hurricane**  
7       **season?**

8   A.    The StormForce App was developed to further consolidate the processes of digitally  
9       collecting, processing, and approving invoices for line and vegetation contractors  
10      providing storm restoration support. The most significant benefit of using the  
11      StormForce App is streamlined integration of multiple storm system processes from  
12      start to finish. Previously, FPL used REDi for resource management processes and  
13      iStormed for the collection and approval of timesheets and expenses. The StormForce  
14      App replaced those systems and integrated their processes into one platform. The  
15      StormForce App improves upon these previous platforms by allowing for the  
16      consolidated collection, processing, and approval of timesheets, as well as the  
17      documentation of exceptions as previously explained.

18   **Q.     Did FPL implement and apply invoice review criteria consistent with the Irma**  
19       **Settlement?**

20   A.    Yes. Section 6 and sections 9 through 13 of the Irma Settlement include provisions  
21      related to the development of information pertinent to the invoice review process. The  
22      CF team incorporated the applicable provisions of the Irma Settlement into their review  
23      process summarized above.

1   **Q.    Is FPL providing the supporting files for the incremental Hurricane Debby,**  
2       **Helene, and Milton storm restoration costs consistent with section 16 of the Irma**  
3       **Settlement?**

4    A.    Yes. FPL will make the confidential StormForce App data (*e.g.*, crew, billing,  
5       exceptions, etc.) available in sortable and searchable Excel files to Staff and parties of  
6       record. Contemporaneously with the filing of its direct testimony, FPL will file a  
7       Notice of Filing, as well as a request for confidential classification, in this docket to  
8       document compliance with this requirement.

9   **Q.    How did FPL monitor the pace of travel, time of travel, and related expenses**  
10       **addressed in sections 9 through 11 of the Irma Settlement, and incorporate that**  
11       **information into the invoice review process?**

12   A.    FPL used information from the contactor teams' mob/demob work orders issued by  
13       FPL in the StormForce App to monitor travel time and expenses. Work orders for mob  
14       and demob were provided to the contractor within the StormForce App, which has a  
15       functionality that prevents the contractor from entering time prior to its mobilization.  
16       In order to support travel-related exceptions, the CF team reviewed available travel  
17       notes and validated the travel time and expense information during mob and demob.

18  
19       The StormForce App also recorded the time a crew began traveling each day, where it  
20       started, where it ended its travel each day, and at what time it stopped for the night.  
21       Based on the information available in the StormForce App, the CF team was able to  
22       determine whether the crew traveled at a rate equivalent to 500 miles in a 16-hour day  
23       as stipulated in the Irma Settlement. If the team travel rate was consistent with the

1 provisions of the Irma Settlement, the reviewer approved the mobilization hours the  
2 contractor submitted. In the event the team encountered a delay, such as severe weather  
3 or traffic, it was documented and factored into the determination of the acceptable pace  
4 of travel. If the travel rate was less than the equivalent of approximately 500 miles in  
5 16 hours, and no supporting information was available, the timesheet was adjusted, and  
6 the flat file was updated as necessary to meet the approved standard. In such a  
7 circumstance, the CF team requested that the contractor provide additional mob and  
8 demob details and then would make any appropriate adjustments. This same process  
9 was followed when the crews traveled back to their home base or were released to  
10 another utility.

11 **Q. In addition to the tools used to monitor travel and expenses as part of the invoice**  
12 **review process, were other tools used to geographically track the crews?**

13 A. Yes. Where it was reasonably practicable to do so, the StormForce App helped to  
14 geographically track storm crews in real-time during mob/demob for operational  
15 purposes. However, the StormForce App's real-time geographic data is not designed  
16 for and was not used to document exceptions to the line and vegetation contract  
17 provisions regarding travel and expenses.

18 **Q. How did the CF team confirm that contractors were compensated for actual travel**  
19 **time, including stops (e.g., for fuel, meals, weigh stations)?**

20 A. Verification of these costs and expenses was determined consistent with the timesheet  
21 analysis process described earlier in my testimony. Ultimately, the CF team verified  
22 travel time based on timesheet information collected within the StormForce App along  
23 with the calculated distance traveled.



1   **Q.     Section 12 of the Irma Settlement addresses management of external line and**  
2       **vegetation contracts to avoid paying double time rates. As part of its invoice**  
3       **review process, how did the CF team comply with this requirement and ensure**  
4       **double time rates were not paid to these contractors?**

5   A.   FPL’s contracts with line and vegetation contractors do not allow for double time rates  
6       and the StormForce App does not allow an option to charge double time. Also, with  
7       the implementation of the StormForce App, the contractor does not have the ability to  
8       select the time type (*e.g.*, straight time, overtime). Instead, the contractor enters the  
9       hours worked and the StormForce App automatically designates straight time and  
10      overtime based on the day of the week and hours worked. For example, the StormForce  
11      App allocates the first 8 hours to straight time during the weekday and subsequent hours  
12      to overtime, while weekends and holidays are automatically categorized as overtime.

13   **Q.     Section 13 of the Irma Settlement discusses contractors’ meals and fueling, which**  
14       **are expected to be provided after a crew was onboarded. As part of its invoice**  
15       **review process, how did the CF team ensure compliance with this paragraph of**  
16       **the Irma Settlement?**

17   A.   Once a crew was on-site, its meals were generally provided by FPL. The CF team  
18       monitors exceptions during the storm restoration process by leveraging information  
19       from the logistics team, the FSCs assigned to each staging site, and the FPL Storm  
20       Approvers to document exceptions for that crew by date. If no extenuating  
21       circumstance justifying an exception was identified, the expense was rejected.

1 Similar to meals, fuel was also typically provided by FPL once a crew was on-site. In  
2 the circumstance that fuel is unavailable at the site, a crew could procure fuel off-site  
3 and request reimbursement from FPL for the expense. All fuel transactions required  
4 supporting receipts. If any fuel receipt dates fell within a crew's mob/demob time, the  
5 CF team automatically rejected the fuel transactions, as those costs were already  
6 incorporated into the contractor's mob/demob rates.

7 **Q. If any exceptions related to sections 6 and 9 through 13 in the Irma Settlement**  
8 **were noted as part of the invoice review process, did the CF team confirm that**  
9 **they were appropriately documented?**

10 A. Yes. As discussed above, the CF team required documentation of exceptions or  
11 subsequent acknowledgment that the exceptions had been approved before the CF team  
12 would approve those items for payment.

13 **Q. Please explain the process of documenting these exceptions.**

14 A. Approval of exception items related to sections 6 and 9 through 13 of the Irma  
15 Settlement was documented on a per-transaction basis by crew and by the contractor  
16 for expenses, and on a per-employee, per-day basis for hours worked and mob/demob  
17 time. If an exception was presented, the CF team documented the reason why the  
18 transaction was deemed appropriate or consulted with the appropriate FPL Storm  
19 Approver for confirmation that the exception had been approved.

20 **Q. How were invoice discrepancies resolved?**

21 A. For each identified discrepancy (*e.g.*, labor hours, charges not authorized by contract  
22 terms, unauthorized expenses, etc.), the CF team worked with the contractor to obtain  
23 additional information. If appropriate supporting documentation was thereafter

1 provided to validate the invoice, the issue was documented as resolved and payment  
2 was approved. Otherwise, the CF team would modify invoices, as appropriate, to  
3 reflect only validated amounts.

4 **Q. Did FPL apply these same processes to the storm restoration costs associated with**  
5 **Hurricanes Debby, Helene, and Milton?**

6 A. Yes.

7 **Q. Were the appropriate adjustments made on invoices submitted in connection with**  
8 **the 2024 hurricane season?**

9 A. Yes. FPL engaged with the line and vegetation contractors throughout the invoice  
10 review process, addressing any potential open items or acquiring the necessary support  
11 before finalizing the invoices. In the absence of the necessary support, invoices were  
12 adjusted. As a result of this comprehensive review process, the CF team successfully  
13 adjusted and confirmed the actual costs associated with storm restoration during the  
14 2024 hurricane season restoration.

15 **Q. What are your conclusions regarding FPL's storm invoice review process for line**  
16 **and vegetation contractors utilized during the 2024 hurricane season?**

17 A. The invoice review process was thorough, comprehensive, and ensured that the  
18 payments for line and vegetation contractors were individually reviewed, verified,  
19 adjusted when appropriate, processed, and paid.

20 **Q. Does this conclude your direct testimony?**

21 A. Yes.