#### State of Florida



Specia



#### Public Service Commission

-M-E-M-O-R-A-N-D-U-M-

DATE: February 29, 2000

TO: DIVISION OF RECORDS AND REPORTING

FROM: DIVISION OF AUDITING AND FINANCIAL ANALYSIS (PELT)

RE: -UNDOCKETED; GTE CORPORATION 000105

AUDIT CONTROL NO. 97-027-3-1

Working papers, Volumes I-V of V are forwarded, pursuant to Rule 25-22.006, F.A.C. No audit report is being issued at this time.

An attached index list all confidential material.

Attachments:

Confidential Document Index 02687-00

Working Papers, Volumes I-V of V

02688-00 through 02692-00 - Confidental

CC:

Appeals

Mary Bane

Robert Freeman

19/22

DATE

AFA
APP
CAF
CMU
CTR
EAG
LEG
MAS
OPC
RRR
SEC
WAW
OTH

GTE Corporation
Joint FCC/State Affiliate Transaction Audit
Audit Control No. 97-027-3-1
Period Ended 12/31/96

Diskettes - 2	W/P #	Pages
Draft Audit Report		10
Protective Agreement	4	22
State Contracts	5	5
GTOC Sales to Affiliate w/Program	6A	10
GTOC Purchases from Affliates w/ Program	6B	1
Fla. Admin. Details w/Program	6C	1
Org. Chart - GTE	7	1
Review of Notes of Board of Directors Meeting	8	1
Review of External Audits	9	1
GTE Service Corp. Exp. Alloc. Memo.	9-1	7
Alloc. of Expenses Applicable to GTE California	9-2	4
AA/Brown Cover Recon	9-3	2
Document Request Log	10	3
Audit Document/Record Request - Notice of Intent	10-1 - 10-24	67
PSC Letter		1
Document Log	11	4
EDP Document Request Log	12	1
FCC Data Request No. 1	13	14
Audit Point Sheet	14	1
Sample Determination	18	8

DOCUMENT NUMBER-DATE

02687 FEB 298

FPSC-RECORDS/REPORTING

Diskettes - 2	W/P#	Pages
GTOC Sales to Affiliate Companies - Index	20	1
1995 Services Sold to Affiliates	21	1
Reconciliation of Armis to Company Books	21-1	1
Reconciliation of Armis to Company Books	<u>21-1</u>	1
	1	
GTO Sales to Affiliates	<u>21-1</u>	12
	2	
Reconciliation of Armis to Company Books	21-2	1
Reconciliation of Armis to Company Books	21-3	` 11
Data Services	22-1	12
GTESC	22-2	12
Supply	22-3	12
Directories	22-4	12
Labs	22-5	12
Billing Process	23-1	1
MBR Instructions	23-2	8
FCC Determined Sample GTOC Sales	25	2
GTOC Sales to Affiliates - Explanation	25-1	8 2 2
Misc. Billing Adjustment/Correction Requisition	25-1	1
	1	
Original Lease	<u>25-1</u>	19
3	2-1	
Amendment to Lease	<u>25-1</u>	2
	2-2	
Sub-lease	<u>25-1</u>	5
	2-3	

	W/P #	Pages
3 Sets of Invoices for		
Sub-lease of Xerox Copy Machine		
from GTEFL to GTED:		
Set 1	25-1	8
	3-1	
Set 2	25-1	8
331.2	3-2	
Set 3	<u>25-1</u>	6
33. 3	3-3	•
Storage Building Lease	2 <u>5-1</u>	7
Otorage Danding Leade	<u>25 -</u> 4-1	•
Security Service Invoice	<u>25-1</u>	4
Security Service Invoice	4-2	7
CTEO Deed Through for Consison	· <del>-</del>	7
GTEO Pass Through for Services	<u>25-1</u> 4-3	,
De cais Daisshaus ann ant		2
Repair Reimbursement	<u>25-1</u>	3
	4-4	
Canceled Invoice/Duplicate	<u>25-1</u>	6
	4-5	
Conference Call Act. Comments	<u>25-1</u>	7
	5	
Tariff A1 Bill 4th & 5th Revisions	<u>25-1</u>	12
	5-1	

Summary of Work Performed 1996 Arimis Filing Reconciliation - Arimis to File/Memo	W/P # 30 31 31-1	Pages 1 1 2 5
Exempt Documents  1995-96 Services Purchased from	31-1 1	5 5
Affiliates	31-1 2 32	1
	32-1	1
	<u>32-1</u>	1
	1	
	32-2	1
	<u>32-2</u> 1	1
	32-2 1-1	1
Cost Element Code - 33A Summary Report	32-2 1-2	7
GTE Prorate-Questions	<u>32-3</u>	3
Analysis of 1996 Prorate Bilings by	<u>32-3</u> 1	8
Document Request FL-19	32-4	6
Brown Cover Report 1996	32-5	
	32-6	40
Sample Purchases from Affiliates - California	35	1
Detail of Coin Comm.	<u>35-1</u> 1	5
Fiduciary Insurance Alloc.	35-1 2	11
Retiree Medical Payments	35-1 3	11

	W/P #	Pages
Portfolio Mgt. Expense	35-1 4	8
Legal Settlement	35-1 5	1
	36	1
Umbrella/Excess Allocation	<u>36-1</u> 1	5
Umbrella/Excess Allocation	<u>36-1</u> 2	5
Long Distance Charges	36-1 3	10
	37	3
GTESC Retire Center Benefits 10/96	<u>37-1</u>	5
	1	5
2nd Q. ESOP Expense	37-1 2	5
GTESE Retire Center Benefits 12/96	<u>37-1</u>	5
Internal Telecommunications (ITS)	3 <u>37-1</u> 4	7
Reimbursement Benefit Ex.	37-1 5	9
Household Goods Ins. Ex.	<u>37-1</u> 6	5
Director/Others Ins.	37-1 7	7
Error Correction	<u>37-1</u> 8	8
	38	1
Quincy Retirement Center Ex.	<u>38-1</u> 1	6
Long Distance (Pass through)	38-1 2	2
Global Property Ins.	38-1	8
Clobal i Topolty illa.	3	•
	39	1

Period Ended 12/3/1/90		
O i a Batinamant Cantan	W/P #	Pages
Quincy Retirement Center	<u>39-1</u> 1	6
Director/Officer Insurance	<u>39-1</u>	4
	2	•
Error Correction (Billing)	<u>39-1</u> 3	8
Basis of Prorating Expenses of	41	4
GTE Service Corporation		
1996 CAM - General Policy	42	2
1996 CAM GTOC Sales to Affiliates	42-1	2 3
1996 CAM GTOC Purchases from	42-2	4
Affiliates		•
Allocation of Prorate	43	3
PSC Memo. of Understanding	43-1	2
3	43-2	3
GTE Time Studies	43-3	2 3 1
Time Study Alloc. Changes	43-3	1
get	1	
1994 Time Study GTESC	43 <u>-3</u>	29
•	2-1	
1995 Time Study GTESC	<u>43-3</u>	35
•	2-2	
1996 Time Study GTESC	<u>43-3</u>	44
•	2-3	
1996 Department Sub-departmental	<u>43-3</u>	9
Listing GTESC	3-4	
1997 Budget Time Study Instructions	<u>43-3</u>	2
•	3	
	43-4	2
	43-5	2 3 1
Questionnaire Response	43-6	1
FPSC Doc Reg FL-216	<u>43-6</u>	2
-	1-1	
Employee Questionnaire	<u>43-6</u>	4
	1-2	
Supervisor Emp.	<u>43-6</u> 1-3	5
	1-3	

reliod Elided 12/31/90	W/P #	Pages
M. Gorman	<u>43-6</u>	11
C. Hardy	2-1 <u>43-6</u>	9
S. Hager	2-2 <u>43-6</u>	11
P. Jalbert	2-3 <u>43-6</u>	11
J. Kelly	2-4 <u>43-6</u>	11
R. Hulak	2-5 <u>43-6</u>	8
	2-6	
J. Grauer	<u>43-6</u> 2-7	11
J. Tyrell	43-6 2-8	7
K.McKernon	<u>43-6</u>	9
L. Defelicy	2-9 <u>43-6</u>	12
M. Maguire	2-10 <u>43-6</u>	5
_	2-11	
M. Shepard	<u>43-6</u> 2-12	9
C. Cyboski	<u>43-6</u> 3-1	5
M. Keane	<u>43-6</u>	5
R. Jenkins	3-2 <u>43-6</u>	5
N. Henry	3-3 <u>43-6</u>	5
	3-4	
J. Hansen	<u>43-6</u> 3-5	13
B. Callahan	43-6 3-6	6
L. White	43-6 3-7	5

	W/P #	Pages
N. Nichols	<u>43-6</u> 3-8	6
K. Pogmore	<u>43-6</u> 3-9	
E. Gerard	43-6 3-10	5
A. Ghitsa	43-6 3-11	4
B. Gorey	43-6 3-12	7
A. Cilley	43-6 3-13	1
A. Schaumberger	<u>43-6</u>	10
L. Lombardia	3-14 <u>43-6</u>	4
W. Ullrich	3-15 <u>43-6</u>	5
R. Budnar	3-16 <u>43-6</u> 3-17	5
Diskettes - 2	0 17	
Allocation of LD Charges to GTOCS	44	1
Evaluation allocations - Wire Transfers	44-1	1
PSC FAX	44-2	1
Insurance Allocation	45	1
Household Goods Insurance	<u>45-1</u> 1	4
Director/Officer Insurance	<u>45-1</u> 2	3
Fiduciary Insurance	45-1 3	5
Global Property Insurance	45-1 4	7
Umbrella Excess Liability	4 45-1 5	2
Alloc. of Employee Benefit Charges	46	1

rendu Linded 12/3 1/30	1 A 4 100 11	_
	W/P #	Pages
N. Nichols	<u>43-6</u>	6
K Dawrage	3-8	
K. Pogmore	<u>43-6</u> 3-9	
E. Gerard	3-9 43-6	5
E. Gerard	<del>43-0</del> 3-10	3
A. Ghitsa	43-6	4
A. Gritisa	<del>45-0</del> 3-11	7
B. Gorey	43-6	7
b. Goley	<del>3-12</del>	•
A. Cilley	43-6	1
A. Oilley	<del>3-13</del>	•
A. Schaumberger	<u>43-6</u>	10
A. Ochaumberger	<del>3-14</del>	, 0
L. Lombardia	43-6	4
E. Editibaldia	3-15	
W. Ullrich	43-6	5
	3-16	•
R. Budnar	43-6	5
	3-17	
Diskettes - 2		
Allocation of LD Charges to GTOCS	44	1
Evaluation allocations - Wire Transfers	44-1	1
PSC FAX	44-2	1 1 1
Insurance Allocation	45	
Household Goods Insurance	<u>45-1</u>	4
	1	
Director/Officer Insurance	<u>45-1</u>	3
	2	
Fiduciary Insurance	<u>45-1</u>	5
	3	
Global Property Insurance	<u>45-1</u>	7
	4	
Umbrella Excess Liability	<u>45-1</u>	2
	5	_
Alloc. of Employee Benefit Charges	46	1

	W/P #	Pages
Employee Stock Option Plan	<u>46-1</u>	4
	2	_
Flexible Reimbursement	<u>46-1</u>	7
	3	
Retiree Medical	46-1	8
	4	