

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:** January 16, 2018  
**TO:** Office of Commission Clerk  
**FROM:** Lynn M. Deamer, <sup>AW</sup> Chief of Auditing, Office of Auditing and Performance Analysis  
**RE:** Docket No.: 20180004-GU  
Company Name: Florida Public Utilities/Division of Chesapeake Utilities Corporation (Consolidated Companies)  
Company Code: GU603, GU606, GU616, GU618  
Audit Purpose: A3e: Natural Gas Conservation Cost Recovery  
Audit Control No: 2018-016-1-3

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Attached is copy of letter to Florida Public Utilities/Division of Chesapeake Utilities Corporation (Consolidated Companies), advising that the Commission will conduct an Audit; (ACN 2018-016-1-3). The formal report is expected to be issued 06/01/2018 for internal Commission use.

LMD/cmm

Attachment: Copy of Letter

cc: Office of Auditing and Performance Analysis File

COMMISSIONERS:  
ART GRAHAM, CHAIRMAN  
JULIE I. BROWN  
DONALD J. POLMANN  
GARY F. CLARK

STATE OF FLORIDA



OFFICE OF  
AUDITING & PERFORMANCE ANALYSIS  
DALE MAILHOT  
DIRECTOR  
(850) 413-6854

## Public Service Commission

January 16, 2018  
VIA ELECTRONIC MAIL

Florida Public Utilities/Division of Chesapeake Utilities  
Corporation (Consolidated Companies)  
Mike Cassel  
1750 S.W. 14<sup>th</sup> Street, Suite 200  
Fernandina Beach, FL 32034-3052

**Re: Docket No. 20180004-GU; A3e: Natural Gas Conservation Cost Recovery; Audit Control No: 2018-016-1-3 (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) 413-6416.

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 1, 2018. 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 "Lynn M. Deamer".

Lynn M. Deamer, Chief of Auditing  
Office of Auditing and Performance Analysis

LMD: cmm

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