SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY

DOCKET NO. 920260-TL

DIRECT TESTIMONY OF KATHY WELCH ON BEHALF OF THE STAFF OF THE FLORIDA PUBLIC SERVICE COMMISSION DIVISION OF AUDITING AND FINANCIAL ANALYSIS

FILED: DECEMBER 15, 1992

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DIRECT TESTIMONY OF KATHY WELCH

- 2 | Q Please state your name and business address.
- A Kathy Welch. My business address is 3625 N.W. 82nd Avenue, Suite 400,
- 4 Miami, Florida 33166-7602.

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- 5 Q By whom are you employed and in what capacity?
- 6 A I am employed by the Florida Public Service Commission as a Regulatory 7 Analyst Supervisor for the Miami District Office.
- 8 | Q How long have you been employed by the Commission?
- 9 A Since July of 1978.
- 10 Q Briefly review your educational and professional background.
- 11 A I received a Bachelor of Business Administration Degree, with a major in
- 12 Accounting, from the Florida Atlantic University in 1978. I have been a
- 13 | Certified Public Accountant in the State of Florida since 1980. I am a member
- 14 of the American Institute of Certified Public Accountants and the Florida
- 15 Institute of Certified Public Accountants.
- 16 | Q | Please describe your current responsibilities.
- 17 A I am responsible for all financial audits which are performed by the Miami
- 18 District Office.
- 19 Q Have you presented expert testimony before this Commission or any other
- 20 | regulatory agency?
- 21 A Yes.
- 22 Q Please explain your involvement with Docket No. 920260-TL, Comprehensive
- 23 review of the revenue requirements and rate stabilization plan of Southern
- 24 Bell Telephone and Telegraph Company.
- 25 A I served as manager for the Rate Case Audit.

What is the purpose of your testimony? To sponsor the Audit Report and associated workpapers, dated December 2, 1992, into the evidence in this proceeding. Who performed this audit? The audit was performed by four auditors under my direction. Does that conclude your testimony? Α Yes.