State of Florida



Public Service Commission

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

DATE: April 12, 2000

TO: Orlando District Office (Winston)

FROM: Denise N. Vandiver; Division of Auditing and Financial Analysis

RE: Docket No. 000334-WU; Tomoka Waterworks, Inc.

Audit Request; Establish Rate Base as of March 31, 2000

Audit Control No. 00-103-3-1

Attached is a new audit service request. The analyst's requested due date is June 26, 2000. By copy of this memorandum, I request that Charleston Winston be added to the CASR distribution list.

DNV: sp

Attachments

cc: Public Counsel

Division of Auditing and Financial Analysis (Halbert)

Division of Records and Reporting

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DOCUMENT NUMBER-DATE

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STATE OF FLORIDA

Commissioners:
JOE GARCIA, CHAIRMAN
J. TERRY DEASON
SUSAN F. CLARK
JULIA L. JOHNSON
E. LEON JACOBS, JR.



TIMOTHY DEVLIN, DIRECTOR AUDITING & FINANCIAL ANALYSIS (850) 413-6480

Public Service Commission

April 12, 2000

Mr. Steve Shirah Tomoka Waterworks, Inc. 1951 West Granada Blvd. Ormond Beach, FL 32174-6740

Re:

Docket No. 000334-WU; Tomoka Waterworks, Inc.

Audit Request; Establish Rate Base as of March 31, 2000

Audit Control No. 00-103-3-1

Dear Mr. Shirah:

The Florida Public Service Commission will establish the rate base as of March 31, 2000 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. Charleston Winston, (407) 245-0846, the district office supervisor, will coordinate this audit. Questions regarding the audit or audit staff should be directed to the district supervisor or myself. My phone number is (850) 413-6487.

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.

PSC Website: www.scri.net/psc

Internet E-mail: contact@psc.state.fl.us

Mr. Steve Shirah Page 2 April 12, 2000

A formal report is expected to be issued for internal Commission use in June 2000. A copy of the final report will be mailed to the company liaison listed in the Commission Mailing Directory.

Sincerely,

Denise N. Vandiver

Bureau Chief - Auditing Services

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DNV: sp

cc: District Office Supervisor

Division of Legal Services

Division of Records and Reporting

Public Counsel