

EXHIBIT B

110007-EI

REDACTED

REDACTED DOCUMENTS

DOCUMENT NUMBER-DATE
02011 MAR 28 =
FPSC-COMMISSION CLERK

REDACTED

	FPL Environmental Cost Recovery RCA: 05-013-1-1 Doc: 0050397-EI TYPE: 12/31/04	
	Title: <u>Int. & External Audits</u>	

INTERNAL AUDITS COMPLETED FOR YEAR END 2004

CONFIDENTIAL

FPSC ENVIRONMENTAL AUDIT
REQUEST NO. 1-2

Doc	No.	Issue Date
1	24-01	PS - Tech 21 Follow-Up Audit Issues 12/18/2003
3	24-03	PS - Utilix Contract Administration Review 12/10/2003
4	24-04	IM - Email Intrastructure Server Security Review 12/19/2003
5	24-05	PS - Administration Review of ERCIMTC 12/19/2003
7	24-10	FIN - Palms Follow-Up Audit 02/26/2004
8	24-12	FIN - Sourcing Capital Funds 03/31/2004
9	24-13	PMI - Confirmations 03/31/2004
10	24-14	EMT - Confirmations 03/31/2004
11	24-15	IM - UNIX Server Security-User Account Management 04/07/2004
12	24-16	IM - Windows Server Security-Open Shares Review 04/07/2004
13	24-17	PS - Gladolus Follow-Up Review 04/09/2004
14	24-18	FIN - Bank Reconciliation - Customer Refunds 04/29/2004
15	24-19	FiberNet - Review of Year-End Accruals/Capitalization 04/28/2004
16	24-20	CS - Automated Meter Reading - Initial Review of Proj 06/03/2004
17	24-23	IM-Lotus Notes Email Security 06/23/2004
18	24-24	HR - Comensura Application Security Assessment 07/08/2004
20	24-26	IM - Virus Protection Program Review 08/17/2004
21	24-28	PS - Review of Service Unavailability (SU) Indicator 09/08/2004
22	24-29	FIN - Review of Procurement Card Expanded Use 09/28/2004
23	24-30	IM/PS - WMS Mobile Time Reporting Project 10/14/2004
24	24-31	PS - Transmission & Substation - Contract Administra 11/05/2004
25	24-33	PS - Environmental Expenditure Review 11/16/2004
26	24-34	SO - Procurement Testing 07/28/2004
27	24-35	FIN - Review of CARMS Practices 12/17/2004
28	24-36	FIN - Review of 2004 Storm Costs 12/22/2004
29	24-37	IM - AT&T Wireless Services Audit 12/20/2004
30	24C01	ISC - SAP Segregation of Duties Job Roles Security As 01/05/2004
31	24C02	IA - Helix - Quality Assurance Review (2003) 02/12/2004
32	24C03	PS - Distribution Operations Management on Controls 02/05/2004
33	24C04	CS - Review of Requirements and Specifications for R 03/02/2004
34	24C05	IA - Working Papers Training Class 2004 01/21/2004
35	24C06	IA - 2003 Code of Conduct Survey 02/23/2004
36	24C08	HR-SAP Segregation of Duties Review 08/09/2004
37	24C09	FIN - Corporate Segregation of Duties Security Assess 08/09/2004
38	24C10	HR - Summary of Aircraft Usage 04/07/2004
39	24C11	NUC - PSL Material Recovery Guideline Review 11/17/2004
40	24C12	NUC-Reactor Vessel Head Replacement Project 12/13/2004
42	24I01	CS - FPL Utility Employee/Vendor Conflict of Interest 12/19/2003
43	24I02	PS - FPL Utility Employee/Vendor Conflict of Interest 12/19/2003
44	24I03	PG - Vendor Investigation 02/23/2004
45	24I05	NUC - PSL DME Purchases Special 06/14/2004
46	24I06	PG - Predictive Maintenance Non-Destructive Testing 06/21/2004
47	24I07	HR - Real Estate (Port 85 Commerce Park) 05/25/2004
49	24I09	IM - Customer Refund Deposit Review 12/13/2004
50	24I27	IM - Review of Payments to Intact Technology - Spec 09/08/2004
51	24I32	PS - Bonita Springs Asplundh Underground Contract 11/08/2004

DOCUMENT NUMBER - DATE
02011 MAR 28 =
FPSC - COMMISSION CLERK

11			
42			
1			

INTERVIEW BUSINESS FORMS, INC. Phone: (800) 853-4706 Fax: (800) 853-4706

Reg 1



EW
7/12/05
7/1
12/17/05

Title: Env. Exp. Review

CONFIDENTIAL

Environmental Expenditure Review

Internal Audit prepared a limited review of employee-related business expenditures incurred by the Power Section Environmental departments composed of 20 employees during a seven-month period ending 12/31/03. The purpose of this report is delayed due to IAT's involvement in Johnson Policy during the 2nd quarter of 2004 as well as the recent business restriction activities.

ICAT observed the following:

- Frequent business meal occurrences (361 occasions) by a lot of the employees
- A total of 215,123 of employee related expenditures for the seven month period
- Authorization of expense reports by employees at the same reporting level (no expense reports) indicating no instance of no approval of a reimbursement expense report.

04-17-1

1
2 - Personal instances where the parent or other
3 employee in attendance did not incur
4 the expense, then the next level of super-
5 vision review did not occur (4 expense re-
6 ports of approximately \$28,000 in expenses)
7
8 - Additionally, submission of expense reports
9 for authorization (3 instances)
10
11 Consequently, CCE has recommended for lower
12 supervision & management to determine the
13 appropriateness, reasonableness & necessity
14 of these employee-related expenditures, &
15
16 5) communicate & enforce expense report
17 authorization guidelines. CCE also
18 recommended timely submission of expense
19 reports to management. The business purposes
20 of expenditures on a consistent basis.

9-17-12

PBC

FPL
 Environmental Cost Recovery
 RCA #05-033-4-1 Dkt #050007-EJ
 TVE 1231004

kw
 7/2/05
 6/30/05

Title: Billing Rate Code 18

OL-1

ECRC AUDIT REQUEST NO. 19

CONFIDENTIAL

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
ACCOUNT NUMBER	BILLING YR/MO	RATE CODE	TOTAL KWH	ECRC CHARGE BILLED	APPROVED FACTOR	CALCULATED ECRC CHARGE	DIFFERENCE COL (E) - COL (G)
1	200407	11	41	\$0.00	\$0.00009	\$0.00	0
2	200407	11	336	\$0.03	\$0.00009	\$0.03	0
3	200407	11	77	\$0.01	\$0.00009	\$0.01	0
4	200407	11	168	\$0.02	\$0.00009	\$0.02	0
5	200407	11	29	\$0.00	\$0.00009	\$0.00	0
6	200407	11	41	\$0.00	\$0.00009	\$0.00	0
7	200407	11	41	\$0.00	\$0.00009	\$0.00	0
8	200407	11	29	\$0.00	\$0.00009	\$0.00	0
9	200407	11	88	\$0.01	\$0.00009	\$0.01	0
10	200407	11	29	\$0.00	\$0.00009	\$0.00	0
11	200407	11	209	\$0.02	\$0.00009	\$0.02	0
12	200407	11	1176	\$0.11	\$0.00009	\$0.11	0
13	200407	11	60	\$0.01	\$0.00009	\$0.01	0
14	200407	11	168	\$0.02	\$0.00009	\$0.02	0
15	200407	11	29	\$0.00	\$0.00009	\$0.00	0
16	200407	11	29	\$0.00	\$0.00009	\$0.00	0
17	200407	11	168	\$0.02	\$0.00009	\$0.02	0
18	200407	11	672	\$0.06	\$0.00009	\$0.06	0
19	200407	11	41	\$0.00	\$0.00009	\$0.00	0
20	200407	11	77	\$0.01	\$0.00009	\$0.01	0
21	200407	11	41	\$0.00	\$0.00009	\$0.00	0
22	200407	11	29	\$0.00	\$0.00009	\$0.00	0
23	200407	11	60	\$0.01	\$0.00009	\$0.01	0
24	200407	11	82	\$0.01	\$0.00009	\$0.01	0
25	200407	11	29	\$0.00	\$0.00009	\$0.00	0
26	200407	11	29	\$0.00	\$0.00009	\$0.00	0
27	200407	11	504	\$0.05	\$0.00009	\$0.05	0
28	200407	11	336	\$0.03	\$0.00009	\$0.03	0
29	200407	11	29	\$0.00	\$0.00009	\$0.00	0
30	200407	11	41	\$0.00	\$0.00009	\$0.00	0
31	200407	11	41	\$0.00	\$0.00009	\$0.00	0
32	200407	11	176	\$0.02	\$0.00009	\$0.02	0
33	200407	11	41	\$0.00	\$0.00009	\$0.00	0
34	200407	11	29	\$0.00	\$0.00009	\$0.00	0
35	200407	11	57	\$0.01	\$0.00009	\$0.01	0
36	200407	11	88	\$0.01	\$0.00009	\$0.01	0
37	200407	11	41	\$0.00	\$0.00009	\$0.00	0
38	200407	11	672	\$0.06	\$0.00009	\$0.06	0
39	200407	11	168	\$0.02	\$0.00009	\$0.02	0
40	200407	11	168	\$0.02	\$0.00009	\$0.02	0
41	200407	11	29	\$0.00	\$0.00009	\$0.00	0
42	200407	11	168	\$0.02	\$0.00009	\$0.02	0
43	200407	11	62	\$0.01	\$0.00009	\$0.01	0
44	200407	11	41	\$0.00	\$0.00009	\$0.00	0
45	200407	11	168	\$0.02	\$0.00009	\$0.02	0
46	200407	11	29	\$0.00	\$0.00009	\$0.00	0
47	200407	11	62	\$0.01	\$0.00009	\$0.01	0
48	200407	11	88	\$0.01	\$0.00009	\$0.01	0
49	200407	11	29	\$0.00	\$0.00009	\$0.00	0
50	200407	11	41	\$0.00	\$0.00009	\$0.00	0
51	200407	11	88	\$0.01	\$0.00009	\$0.01	0

1 of 258

31

if traced to billing statement									
--------------------------------	--	--	--	--	--	--	--	--	--

PBC

kw
 1/24/05 yal
 1/30/05

Title: Billing Rate Code 12

ECRC AUDIT REQUEST NO. 19

CONFIDENTIAL

(A) ACCOUNT NUMBER	(B) BILLING YR/MO	(C) RATE CODE	(D) TOTAL KWH	(E) ECRC CHARGE BILLED	(F) APPROVED FACTOR	(G) CALCULATED ECRC CHARGE	(H) DIFFERENCE COL (E) - COL (G)
1	200407	11	29	\$0.00	\$0.00009	\$0.00	0
2	200407	11	41	\$0.00	\$0.00009	\$0.00	0
3	200407	11	29	\$0.00	\$0.00009	\$0.00	0
4	200407	11	41	\$0.00	\$0.00009	\$0.00	0
5	200407	11	77	\$0.01	\$0.00009	\$0.01	0
6	200407	11	168	\$0.02	\$0.00009	\$0.02	0
7	200407	11	60	\$0.01	\$0.00009	\$0.01	0
8	200407	11	29	\$0.00	\$0.00009	\$0.00	0
9	200407	11	41	\$0.00	\$0.00009	\$0.00	0
10	200407	11	288	\$0.03	\$0.00009	\$0.03	0
11	200407	11	732	\$0.07	\$0.00009	\$0.07	0
12	200407	11	29	\$0.00	\$0.00009	\$0.00	0
13	200407	11	29	\$0.00	\$0.00009	\$0.00	0
14	200407	11	60	\$0.01	\$0.00009	\$0.01	0
15	200407	11	88	\$0.01	\$0.00009	\$0.01	0
16	200407	11	29	\$0.00	\$0.00009	\$0.00	0
17	200407	11	41	\$0.00	\$0.00009	\$0.00	0
18	200407	11	41	\$0.00	\$0.00009	\$0.00	0
19	200407	11	29	\$0.00	\$0.00009	\$0.00	0
20	200407	11	29	\$0.00	\$0.00009	\$0.00	0
21	200407	11	168	\$0.02	\$0.00009	\$0.02	0
22	200407	11	88	\$0.01	\$0.00009	\$0.01	0
23	200407	11	168	\$0.02	\$0.00009	\$0.02	0
24	200407	11	370	\$0.03	\$0.00009	\$0.03	0
25	200407	11	29	\$0.00	\$0.00009	\$0.00	0
26	200407	11	58	\$0.01	\$0.00009	\$0.01	0
27	200407	11	41	\$0.00	\$0.00009	\$0.00	0
28	200407	11	29	\$0.00	\$0.00009	\$0.00	0
29	200407	11	41	\$0.00	\$0.00009	\$0.00	0
30	200407	11	60	\$0.01	\$0.00009	\$0.01	0
31	200407	11	41	\$0.00	\$0.00009	\$0.00	0
32	200407	11	41	\$0.00	\$0.00009	\$0.00	0
33	200407	11	41	\$0.00	\$0.00009	\$0.00	0
34	200407	11	29	\$0.00	\$0.00009	\$0.00	0
35	200407	11	120	\$0.01	\$0.00009	\$0.01	0
36	200407	11	41	\$0.00	\$0.00009	\$0.00	0
37	200407	11	41	\$0.00	\$0.00009	\$0.00	0
38	200407	11	29	\$0.00	\$0.00009	\$0.00	0
39	200407	11	60	\$0.01	\$0.00009	\$0.01	0
40	200407	11	29	\$0.00	\$0.00009	\$0.00	0
41	200407	11	336	\$0.03	\$0.00009	\$0.03	0
42	200407	11	41	\$0.00	\$0.00009	\$0.00	0
43	200407	11	29	\$0.00	\$0.00009	\$0.00	0
44	200407	11	88	\$0.01	\$0.00009	\$0.01	0
45	200407	11	29	\$0.00	\$0.00009	\$0.00	0
46	200407	11	88	\$0.01	\$0.00009	\$0.01	0
47	200407	11	41	\$0.00	\$0.00009	\$0.00	0
48	200407	11	41	\$0.00	\$0.00009	\$0.00	0
49	200407	11	29	\$0.00	\$0.00009	\$0.00	0
50	200407	11	101	\$0.01	\$0.00009	\$0.01	0
51	200407	11	29	\$0.00	\$0.00009	\$0.00	0

2 of 258

P2

I agree to billing statement					41-1
					1-1



600
11/2/05
YN
6/30/05

Title: *Billing Rate Code 19*

DL-15

ECRC AUDIT REQUEST NO. 19

CONFIDENTIAL

(A) ACCOUNT NUMBER	(B) BILLING YR/MO	(C) RATE CODE	(D) TOTAL KWH	(E) ECRC CHARGE BILLED	(F) APPROVED FACTOR	(G) CALCULATED ECRC CHARGE	(H) DIFFERENCE COL (E) - COL (G)
1	200407	12	29	\$0.00	\$0.00009	\$0.00	0
2	200407	12	29	\$0.00	\$0.00009	\$0.00	0
3	200407	12	29	\$0.00	\$0.00009	\$0.00	0
4	200407	12	29	\$0.00	\$0.00009	\$0.00	0
5	200407	12	58	\$0.01	\$0.00009	\$0.01	0
6	200407	12	29	\$0.00	\$0.00009	\$0.00	0
7	200407	12	29	\$0.00	\$0.00009	\$0.00	0
8	200407	12	88	\$0.01	\$0.00009	\$0.01	0
9	200407	12	29	\$0.00	\$0.00009	\$0.00	0
10	200407	12	29	\$0.00	\$0.00009	\$0.00	0
11	200407	12	77	\$0.01	\$0.00009	\$0.01	0
12	200407	12	29	\$0.00	\$0.00009	\$0.00	0
13	200407	12	29	\$0.00	\$0.00009	\$0.00	0
14	200407	12	197	\$0.02	\$0.00009	\$0.02	0
15	200407	12	77	\$0.01	\$0.00009	\$0.01	0
16	200407	12	29	\$0.00	\$0.00009	\$0.00	0
17	200407	12	29	\$0.00	\$0.00009	\$0.00	0
18	200407	12	29	\$0.00	\$0.00009	\$0.00	0
19	200407	12	29	\$0.00	\$0.00009	\$0.00	0
20	200407	12	77	\$0.01	\$0.00009	\$0.01	0
21	200407	12	29	\$0.00	\$0.00009	\$0.00	0
22	200407	12	29	\$0.00	\$0.00009	\$0.00	0
23	200407	12	77	\$0.01	\$0.00009	\$0.01	0
24	200407	12	116	\$0.01	\$0.00009	\$0.01	0
25	200407	12	29	\$0.00	\$0.00009	\$0.00	0
26	200407	12	77	\$0.01	\$0.00009	\$0.01	0
27	200407	12	29	\$0.00	\$0.00009	\$0.00	0
28	200407	12	77	\$0.01	\$0.00009	\$0.01	0
29	200407	12	29	\$0.00	\$0.00009	\$0.00	0
30	200407	12	29	\$0.00	\$0.00009	\$0.00	0
31	200407	12	29	\$0.00	\$0.00009	\$0.00	0
32	200407	12	29	\$0.00	\$0.00009	\$0.00	0
33	200407	12	58	\$0.01	\$0.00009	\$0.01	0
34	200407	12	29	\$0.00	\$0.00009	\$0.00	0
35	200407	12	58	\$0.01	\$0.00009	\$0.01	0
36	200407	12	29	\$0.00	\$0.00009	\$0.00	0
37	200407	12	29	\$0.00	\$0.00009	\$0.00	0
38	200407	12	29	\$0.00	\$0.00009	\$0.00	0
39	200407	12	29	\$0.00	\$0.00009	\$0.00	0
40	200407	12	58	\$0.01	\$0.00009	\$0.01	0
41	200407	12	29	\$0.00	\$0.00009	\$0.00	0
42	200407	12	29	\$0.00	\$0.00009	\$0.00	0
43	200407	12	29	\$0.00	\$0.00009	\$0.00	0
44	200407	12	29	\$0.00	\$0.00009	\$0.00	0
45	200407	12	29	\$0.00	\$0.00009	\$0.00	0
46	200407	12	29	\$0.00	\$0.00009	\$0.00	0
47	200407	12	87	\$0.01	\$0.00009	\$0.01	0
48	200407	12	29	\$0.00	\$0.00009	\$0.00	0
49	200407	12	352	\$0.03	\$0.00009	\$0.03	0
50	200407	12	29	\$0.00	\$0.00009	\$0.00	0
51	200407	12	29	\$0.00	\$0.00009	\$0.00	0
52	200407	12	58	\$0.01	\$0.00009	\$0.01	0

<i>Referred to Billing</i>	<i>Returned to</i>	<i>11-2</i>
----------------------------	--------------------	-------------



FPL
 Environmental Cost Recovery
 RCA: #05-033-4-1 Dkt: #030007-21
 TYE: 1231/04

6/27/05
6/30/05

Title: *Billing Rate Code 19*

ECRC AUDIT REQUEST NO. 19

CONFIDENTIAL

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
ACCOUNT	BILLING	RATE	TOTAL	ECRC CHARGE	APPROVED	CALCULATED	DIFFERENCE
NUMBER	YR/MO	CODE	KWH	BILLED	FACTOR	ECRC CHARGE	COL (E) - COL (G)
5	200407	12	154	\$0.01	\$0.00009	\$0.01	0
6	200407	12	160	\$0.01	\$0.00009	\$0.01	0
7	200407	12	58	\$0.01	\$0.00009	\$0.01	0
8	200407	12	29	\$0.00	\$0.00009	\$0.00	0
9	200407	12	29	\$0.00	\$0.00009	\$0.00	0
10	200407	12	77	\$0.01	\$0.00009	\$0.01	0
11	200407	12	29	\$0.00	\$0.00009	\$0.00	0
12	200407	12	116	\$0.01	\$0.00009	\$0.01	0
13	200407	12	87	\$0.01	\$0.00009	\$0.01	0

<i>Referred to Billing Statement</i>									
<i>11-8</i> <i>1-2</i>									