State of Florida

J. TERRY DEASON, CHAIRMAN SUSAN F. CLARK JULIA L. JOHNSON DIANE K. KIESLING JOE GARCIA



TIMOTHY DEVL Auditing & Pine

Public Service Commission

October 7, 1994

Florida Power Corporation James P. Pama Post Office Box 14042 St. Petersburg, FL 33733-4042

Dear Mr. Fama:

Docket No. 940001-EI -- Florida Power Corporation Capacity Cost Audit Request - Period Roded 03/31/95

The Plorida Public Service Commission will conduct a capacity cost audit for the period ended March 31, 1995 in accordance with Commission audit procedures. Auditors may select one or more accounts for detailed examination. Access may be requested to documents and records supporting affiliate company transactions that affect regulated operations. Staff conditors may also request to review the firm's external audit working papers for the most recent independent audit. Ann Bouckaert, the district office supervisor, (813) 744-6093, will coordinate this audit.

Rule 25-6.014(6), F.A.C., states that, "Upon direction of the Comission, or CAF in the performance of delegated staff duties, any member of the Comission may CMU make at any reasonable time s personal visit to the utility's offices or other CTR nlaces of business, and may inspect any facility, records, accounts, books, reports, and papers of the utility which may appear necessary in the discharge EAG or Comission duties. During such visits the utility shall provide the staff sember(s) with adequate and comfortable working and filing space, consistent with prevailing conditions and climate and comparable with the accompdations

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PLETCHER BUILDING . 101 EAST GAINES STREET . TALLAHASSEE, TUTO SOCT 14 & DOCUMENT NUMBER-DATE

FPSC-RECORDS/REPORTING

Florida Power Corporation October 7, 1994

A formal audit report will be issued for internal official use only by the Commission on or about June 17, 1995. An audit exit conference will be schooled to inform you of draft findings and prevent audit staff misunderstanding of a company record or procedure. A copy of the final report will be mailed to the company liaison officer listed in the Commission Mailing Directory. Comments should be mailed to the Director of Records and Reporting within ten days after receipt.

Questions regarding the audit or staff conduct should be directed to Ann Bouckaert or syself.

Sincerely,

Oniso Wandiver

DNV/sp

Excerpts from Rule 25-22.006, F.A.C. and 366.093, F.S.

cc: Mary Bane Andrews, Deputy Executive Director/Tech. (w/o enclosure)
Field Audit Supervisor
Legal Services (w/o enclosure)
Division of Records and Reporting (w/o enclosure)
Public Counsel