

State of Florida



Public Service Commission

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CLERK

DATE: September 15, 2008

TO: Peter H. Lester, Economic Analyst, Division of Economic Regulation

FROM: Denise N. Vandiver, Chief of Auditing, Division of Regulatory Compliance

RE: Docket No. 080001-EI; Company Name: Florida Power & Light Company;
Audit Purpose: Capacity Cost Recovery Clause audit; Company Code:
EI802; Audit Control No.: 08-003-4-3

Attached is the final audit report with the information that is no longer held as confidential. This redaction is based on the company's request for confidentiality. I am sending copies of this report to the same recipients as the earlier audit memo. There are still confidential work papers associated with this audit.

Attachment

cc: Division of Regulatory Compliance (Salak, Mailhot, Harvey, District Offices, File Folder)
Division of Commission Clerk (2)
General Counsel
Office of Public Counsel

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- COM _____
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- GCL _____
- OPC _____
- RCP _____
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FLORIDA PUBLIC SERVICE COMMISSION

DIVISION OF REGULATORY COMPLIANCE AND CONSUMER ASSISTANCE

Miami District Office

FLORIDA POWER AND LIGHT

CAPACITY COST RECOVERY CLAUSE

YEAR ENDED DECEMBER 31, 2007

DOCKET NO. 080001-EI
AUDIT CONTROL NO. 08-003-4-3

A handwritten signature in cursive script, reading "Iliana Piedra", written over a horizontal line.

*Iliana Piedra
Audit Manager*

A handwritten signature in cursive script, reading "Kathy Welch", written over a horizontal line.

*Kathy Welch
Public Utilities Supervisor*

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DIVISION OF REGULATORY COMPLIANCE AND CONSUMER ASSISTANCE

AUDITOR'S REPORT

June 5, 2008

TO: FLORIDA PUBLIC SERVICE COMMISSION AND OTHER INTERESTED PARTIES

We have performed the procedures enumerated later in this report to meet the agreed upon objectives set forth by the Division of Economic Regulation in its audit service request. We have applied the procedures to the attached schedules prepared by Florida Power and Light Company in support of its filing for Capacity Cost Recovery Docket 080001-EI.

This audit is performed following general standards and field work standards found in the AICPA Statements on Standards for Attestation Engagements. This report is based on agreed upon procedures which are only for internal Commission use.

OBJECTIVES AND PROCEDURES:

Objective: The objective was to determine if capacity revenue and kilowatt hours sold were accurately reported.

Procedures: We prepared a schedule of revenues from FPL's Revenue and Rate Reports which summarize FPL's billing. We computed the factors by rate code and compared them to the last Commission order for capacity. We selected some customer bills from various rate classes to verify that the proper capacity rate factors were used. No errors were found.

Objective: The objective was to verify that the true-up was calculated correctly.

Procedures: The true-up was recalculated and the interest rates were traced to the approved interest rates established by the Commission. We traced the prior period true up to the last audit work papers. No errors were found.

Objective: The objective was to verify that the costs agree to the general ledger and can be substantiated with source documentation. The objective was also to trace specific payments to a contract.

Procedures: We reconciled the filing to the general ledger. We tested one month of Unit Power Sales (UPS) charges by tracing the schedule to invoices.

For qualifying facilities, we traced the general ledger amount to the Estimated Purchase Power Sales Billing Summary and reviewed the true-up of the prior month's estimate. We traced the charge for the capacity payment to two qualifying facilities contracts.

Objective: The objective was to verify that transmission revenues derived from non-separated wholesale energy sales are credited to the clause pursuant to Order PSC-99-2512-FOF-EI.

Procedures: We verified that transmission revenues from non-separated sales are credited to the capacity clause by reviewing the deal journal and the transmission service billing summaries.

Objective: The objective was to determine if the Nuclear Regulatory Commission fee and the recoverable portion of the incremental fee increase amount are consistent with the percentage approved for recovery through the clause according to Commission Order PSC-03-1461-FOF-EI.

Procedures: We obtained and traced the invoices and reviewed the Order. We determined the recoverable expense and compared it to the Order guidelines.

Objective: The objective was to verify that security charges included in the capacity filing are incremental to security charges in base rates.

Procedures: We determined total security costs, removed base costs established in prior audits and verified that the costs included were incremental. We also selected a sample of charges to the security cost accounts included in the filing and traced them to invoices. The accruals made through journal entries were also reviewed. We determined the total dollars paid to The Wackenhut Corporation for 2004 – 2007.

Objective: The objective was to determine the utility's costs related to the inattentive security officers incident and to determine the costs charged to the Capacity clause.

Procedures: We read the utility's information regarding the incident and determined if any fines were imposed for this incident. We obtained the payroll amounts for the alleged inattentive security officers from the date of incident to the date of separation and determined what account this payroll was charged to. We determined if the utility has requested or received any refunds related to this incident. Audit Finding No. 1 discusses this objective.

Objective: The objective was to determine the utility's costs related to the failure to properly equip armed responders, by removing or breaking firing pins and also for failure to make a one hour report to the Nuclear Regulatory Commission and providing it with incomplete and inaccurate information. The objective was also to determine the costs charged to the Capacity Clause.

Procedures: We read the utility's information regarding the incident and determined if any fines were imposed for this incident. We obtained the payroll amounts for the alleged individuals from the date of incident to the date of separation and determined what accounts this payroll was charged to. We obtained the utility's costs related to this incident. We determined if the utility has requested or received any refunds related to this incident. Audit Finding No. 2 discusses this objective.

Objective: The objective was to determine the utility's costs related to the damage to the Turkey Point Unit 3 Pressurizer Power Operated Relief Valve piping, to determine the utility's policy on requiring contractors to post performance or payment bonds and to determine the costs charged to the Capacity clause.

Procedures: We read the utility's information regarding the incident and obtained the costs related to the investigation. We determined if the utility has requested or received any recourse from the contractor. We also obtained the company's policy on requiring contractors to post performance or payment bonds. Audit Finding No. 3 discusses this objective.

AUDIT FINDING NO. 1

SUBJECT: SECURITY OFFICERS

AUDIT ANALYSIS: The utility provided a factual summary from the U.S. Nuclear Regulatory Commission's (NRC) Office of Investigations Report No. 2-2006-013. On March 8, 2006 the NRC initiated an investigation to determine if security officers employed with The Wackenhut Corporation were willfully inattentive to duty. This occurred at the Turkey Point Nuclear plant during 2004 through 2006. This report explains that five officers admitted to being inattentive at times during 2004 through 2006.


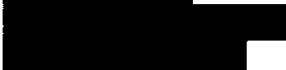

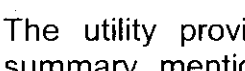
One officer was observed by other security officers to be inattentive to duty on several occasions. No specific dates could be established.

One officer admitted that he stood lookout for two other security officers so they could be inattentive to duties. This happened on at least one occasion during 2004 through 2006.

One officer stated that two security officers stood as lookouts for him so he was able to be inattentive to duties. This happened on at least one occasion during 2004 through 2006.

One officer was observed by an NRC inspector to be inattentive to duties on April 6, 2006. He was on duty on a vital area compensatory post.

The utility provided the payroll recap for four individuals associated with the inattentiveness from date of incident to date of separation. This information was provided to the utility by The Wackenhut Corporation. The total related payroll is \$21,443.72 from 2004 through 2007 charged to Account 524.22 - Incremental Security, included in the capacity clause.

	\$19,344.30	4/06/06 – 8/11/06
	\$858.33	11/13/04 – 11/14/04
	\$776.02	1/03/07 – 1/09/07
	\$465.07	12/22/07 – 12/22/07
	<hr/>	
	\$21,443.72	

The utility provided payroll information for four individuals, however, the factual summary mentioned above made reference to five security officers. The utility explained that the information was provided by The Wackenhut Corporation and that FPL does not have adequate information to substantiate that any officer was inattentive. The Wackenhut Corporation did not substantiate that there was a fifth officer alleged to have been inattentive.

We asked the utility to provide the payroll information for the above officers from their date of inception with The Wackenhut Corporation, to the date of incident to show the payroll dollars associated with these individuals before the incidents occurred. The utility explained that The Wackenhut Corporation could not provide such detail.

We asked the utility to provide a determination of their costs related to this incident. The utility explained that it does not have any segregation of costs related to this incident.

On April 9, 2008, the NRC issued the utility a Notice of Violation and Proposed Imposition of Civil Penalty of \$130,000 for the alleged incidents of inattentive security officers at Turkey Point. The company explained "FPL has requested from the NRC the investigative report related to the allegations. FPL does not know when it will get the requested documents from the NRC. Upon review of the report, FPL will determine whether FPL is in agreement with the findings. If FPL agrees with the NRC findings, FPL will pay the proposed fine and file a claim for reimbursement of all incurred costs with Wackenhut. If FPL believes the investigative report does not substantiate the Notice of Violation, FPL will protest the fine with the NRC."

The utility has not sent an indemnity demand to The Wackenhut Corporation in connection with the alleged inattentiveness incidents. FPL said it will pursue all of its legal recourse against The Wackenhut Corporation for any losses incurred.

EFFECT ON THE GENERAL LEDGER: This finding is for informational purposes only.

EFFECT ON THE FILING: This finding is for informational purposes only.

AUDIT FINDING NO. 2


SUBJECT: SECURITY VIOLATIONS

AUDIT ANALYSIS: The utility has been fined \$208,000 for security violations at the Turkey Point Nuclear Power Plant. This fine is for four violations which the Nuclear Regulatory Commission identified during inspections in February and August 2006.

According to the Nuclear Regulatory Commission, in April 2004 the utility failed to ensure that two armed responders had operable weapons. The contract security officer willfully removed the firing pins from two weapons. In August 2005 a contract security lieutenant willfully removed the firing pin from a weapon.

The Nuclear Regulatory Commission stated that during a February 2006 onsite inspection, the security contractor documented information in a report provided to the Nuclear Regulatory Commission which inaccurately or incompletely characterized a re-creation of the events regarding the firing pins. FPL also failed to make a required report within one hour of discovery, followed by a written report within 60 days.

The utility provided the payroll recap for the individuals associated with this incident from date of incident to date of separation. The total related payroll is \$107,005.92 from 2004 through 2006 charged to Account 524.22 - Incremental Security, included in the capacity clause.

	\$17,273.14	4/24/04 – 9/18/04
	\$85,214.02	4/24/04 – 4/16/06
	<u>\$4,518.76</u>	8/28/05 – 9/16/05
	\$107,005.92	

Payroll information for two other individuals mentioned in the NRC violation News Letter was provided by the utility. We verified that Mr. Fernandez's payroll was charged to a base rate account, 524 – Miscellaneous Nuclear Power Expense. He was a contract employee. We also verified that Mr. Williams' payroll was charged to various base rate accounts 517- Operation Supervision and Engineering, 524 - Miscellaneous Nuclear Power Expense and 528 – Maintenance Supervision and Engineering. He was an FPL employee. These charges were not included in the Capacity clause.

The utility determined that \$590,958.58 are the costs related to this incident. This includes the \$208,000 related to the fine discussed above which the utility has recorded in a below the line account 426.300 – Penalties. The remaining amount of \$382,958.58 has been recorded in account 524 – Miscellaneous Nuclear Power Expense. It relates to payroll charges, payroll loadings, charges related to the Turkey Point Nuclear Augmented Inspection Team and Vice President and attorney fees. These charges were not included in the Capacity clause. The \$382,958.58 does not include the payroll of \$107,005.92 for the Wackenhut Corporation employees or the payroll for the other

two individuals mentioned above.

FPL has sent a claim for reimbursement to The Wackenhut Corporation for costs associated with this event.

EFFECT ON THE GENERAL LEDGER: This finding is for informational purposes only.

EFFECT ON THE FILING: This finding is for informational purposes only.

AUDIT FINDING NO. 3

SUBJECT: DAMAGE TO THE TURKEY POINT UNIT 3 PRESSURIZER POWER OPERATED RELIEF VALVE PIPING

AUDIT ANALYSIS: On March 31, 2006 Turkey Point Unit 3 commenced its "Refueling Outage Reactor Coolant System (RCS) Fill and Vent Evolution". With the Reactor Coolant System filled and pressurized, an operator inside the containment area reported a leak in the pressurizer cubicle. Unit 3 commenced RCS depressurization and drain down to 75-80% pressurizer level in order to stop the leak and determine the leak source.

Visual inspection revealed a hole in the 3 inch pressurizer relief piping. The hole in the piping was visually described as a clean symmetrical hole with the characteristics of a drilled hole that was concluded to be created by a deliberate act. A cross-functional event response team was established. This team was formed to determine the cause of the hole, the actions required to address the extent of the condition, the impact on Unit 3's restart readiness and to complete a Unit 4 operational assessment.

Costs –

The utility provided a detail transaction report for work order 9753 which was used to capture costs associated with the emergency response team investigation. The total is \$961,278.02 and represents charges from March 2006 through January 2007 which were recorded in Account 524 – Miscellaneous Nuclear Power Expense. This is not a capacity clause recoverable account. The amount also includes charges for contracted services which consisted of background investigation and psychological testing for all of the individuals who entered containment during the time frame of the event. These individuals could not enter the protected area until the process was complete.

FPL explained they have requested the Nuclear Regulatory Commission, under the Freedom of Information Act, disclose the FBI's final investigative report related to this incident with FPL. The utility will determine, after review of the investigative report, whether they would have any recourse in connection with this event. The utility has not received any response from the Nuclear Regulatory Commission as of the date of this report. We reviewed the contract with Day and Zimmerman and it appears that based on certain clauses in the contract, the utility would have recourse for this event from the contractor.

Because of this incident, additional fuel costs were incurred as a result of an outage extension of approximately 5 days. The Commission approved FPL's request to recover through the 2007 Fuel Cost Recovery factor the \$6.1 million of replacement power costs associated with the outage extension, subject to potential refund with interest if the Commission were to determine subsequently that FPL is not entitled to recover those costs. In the 2007 fuel proceeding, the parties stipulated that this would

be deferred to the 2008 fuel proceeding.

We tried to determine if there were any other costs related to this event by requesting "score cards" for the contractor. These score cards were provided in another audit for other contractors and they disclose total costs. The company explained that the score cards are not applicable to this contractor because they are kept for vendors that support very large projects only.

When reviewing the documentation provided for this event, we found a few work orders that were used to capture costs other than work order 9753 mentioned above. The company explained these task work orders were created in case there was a potential need for material and supplies. The task work orders translate to plant work orders, which ultimately translate to a BUCS work order such as 9753. The company found that they inadvertently translated some task work orders to BUCS work order 5235. The total amount that should have been translated to BUCS work order 9753 is \$2,818.66. Due to time limits we were not able to verify if other task work orders did not translate to the proper BUCS work order 9753.

In summary, the costs the utility says were incurred for this event are \$961,278.02, which were recorded in base rates and \$6.1 million, which were recovered through the 2007 fuel clause. The \$961,278.02 is not inclusive of the additional costs of \$2,818.66 which were inadvertently recorded in another work order.

Internal Controls –

The Nuclear Regulatory Commission's Augmented Inspection Team (AIT) report was reviewed. This inspection was performed from April 2, 2006 through April 6, 2006. The Team's observations and findings were

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

EFFECT ON THE GENERAL LEDGER: This finding is for informational purposes only.

EFFECT ON THE FILING: This finding is for informational purposes only.

EXHIBITS

CAPACITY COST RECOVERY CLAUSE CALCULATION OF FINAL TRUE-UP AMOUNT FOR THE PERIOD JANUARY THROUGH DECEMBER 2007							
LINE NO.	(1) JAN 2007	(2) FEB 2007	(3) MAR 2007	(4) APR 2007	(5) MAY 2007	(6) JUN 2007	
1.	Payments to Non-cogeneration (UPS & SJRPP)	\$16,383,756	\$17,018,383	\$17,030,951	\$16,722,795	\$13,815,314	\$15,877,507
2.	Short Term Capacity Purchases CCR	\$7,021,345	\$7,021,345	\$4,249,275	\$4,152,553	\$4,350,855	\$4,475,730
3.	QF Capacity Charges	\$26,843,422	\$26,186,844	\$26,396,356	\$26,564,029	\$26,849,668	\$26,815,949
4.	SJRPP Suspension Accrual	\$294,744	\$294,744	\$294,744	\$294,744	\$294,744	\$294,744
5.	Return on SJRPP Suspension Liability	(\$409,392)	(\$412,118)	(\$414,843)	(\$417,569)	(\$420,295)	(\$423,021)
6.	Incremental Plant Security Costs-Order No. PSC-02-1761	\$2,433,624	\$1,534,657	\$1,346,516	\$1,876,545	\$1,594,392	\$1,783,662
7.	Transmission of Electricity by Others	\$421,249	\$990,593	\$291,996	\$268,353	\$502,666	\$477,100
8.	Transmission Revenues from Capacity Sales	(\$332,908)	(\$584,810)	(\$359,555)	(\$303,874)	(\$271,113)	(\$258,391)
9.	Total (Lines 1 through 8)	\$32,655,840	\$52,049,638	\$49,035,440	\$49,157,578	\$46,716,330	\$49,043,281
10.	Jurisdictional Separation Factor	98.68536%	98.68536%	98.68536%	98.68536%	98.68536%	98.68536%
11.	Jurisdictional Capacity Charges	51,963,605	51,365,373	48,390,800	48,511,333	46,102,179	48,398,539
12.	Capacity related amounts included in Base Rates (FPSC Portion Only)	(4,745,466)	(4,745,466)	(4,745,466)	(4,745,466)	(4,745,466)	(4,745,466)
13.	Jurisdictional Capacity Charges Authorized	47,218,139	46,619,907	43,645,334	43,765,867	41,356,713	43,653,073
14.	Capacity Cost Recovery Revenues (Net of Revenue Taxes)	41,977,411	37,923,420	37,558,510	37,852,639	41,380,033	45,114,346
15.	Prior Period True-up Provision	(1,242,480)	(1,242,480)	(1,242,480)	(1,242,480)	(1,242,480)	(1,242,480)
16.	Capacity Cost Recovery Revenues Applicable to Current Period (Net of Revenue Taxes)	40,734,931	36,680,940	36,316,030	36,610,159	40,137,553	43,871,866
17.	True-up Provision for Month - Over/(Under) Recovery (Line 16 - Line 13)	(6,483,208)	(9,938,967)	(7,329,304)	(7,155,708)	(1,219,159)	218,794
18.	Interest Provision for Month	(94,596)	(125,467)	(158,417)	(185,411)	(199,133)	(197,126)
19.	True-up & Interest Provision Beginning of Month - Over/(Under) Recovery	(14,909,758)	(20,245,082)	(29,067,036)	(35,312,278)	(41,410,917)	(41,586,729)
20.	Deferred True-up - Over/(Under) Recovery	(4,030,283)	(4,030,283)	(4,030,283)	(4,030,283)	(4,030,283)	(4,030,283)
21.	Prior Period True-up Provision - Collected/(Refunded) this Month	1,242,480	1,242,480	1,242,480	1,242,480	1,242,480	1,242,480
22.	End of Period True-up - Over/(Under) Recovery (Sum of Lines 17 through 21)	(24,275,365)	(33,097,319)	(39,342,561)	(45,441,200)	(45,617,012)	(44,352,865)

CAPACITY COST RECOVERY CLAUSE									
CALCULATION OF FINAL TRUE-UP AMOUNT									
FOR THE PERIOD JANUARY THROUGH DECEMBER 2007									
LINE NO.	(7) JUL 2007	(8) AUG 2007	(9) SEP 2007	(10) OCT 2007	(11) NOV 2007	(12) DEC 2007	(13) TOTAL	LINE NO.	
1.	Payments to Non-co-generators (UPS & SJRPP)	\$15,880,349	\$16,273,913	\$15,353,604	\$16,074,898	\$16,167,987	\$17,219,771	\$193,819,228	1.
2.	Short Term Capacity Purchases CCR	\$4,318,980	\$4,318,980	\$4,338,230	\$3,386,940	\$3,385,130	\$3,833,490	\$54,852,955	2.
3.	QF Capacity Charges	\$26,844,696	\$26,811,574	\$26,811,198	\$26,866,284	\$26,860,439	\$26,775,174	\$320,825,632	3.
4.	SJRPP Suspension Accrual	\$294,744	\$294,744	\$294,744	\$294,744	\$294,744	\$294,744	\$3,336,928	4a.
5.	Return on SJRPP Suspension Liability	(\$425,747)	(\$428,472)	(\$431,198)	(\$433,924)	(\$436,650)	(\$439,376)	(\$5,092,605)	4b.
6.	Incremental Plant Security Costs-Order No. PSC-02-1761	\$1,888,267	\$1,983,245	\$2,543,080	\$1,800,530	\$1,719,934	\$2,759,372	\$23,263,824	6c.
7.	Transmission of Electricity by Others	\$441,724	\$437,234	\$465,006	\$209,407	\$277,081	\$260,464	\$5,042,873	7.
8.	Transmission Revenues from Capacity Sales	(\$321,199)	(\$413,204)	(\$209,235)	(\$116,290)	(\$160,712)	(\$215,607)	(\$3,546,899)	8.
9.	Total (Lines 1 through 8)	\$48,921,815	\$49,278,013	\$49,165,428	\$48,082,588	\$48,107,953	\$50,488,032	\$592,701,936	9.
10.	Jurisdictional Separation Factor	98.68536%	98.68536%	98.68536%	98.68536%	98.68536%	98.68536%	N/A	10.
11.	Jurisdictional Capacity Charges	48,278,669	48,630,185	48,519,080	47,450,476	47,475,506	49,824,296	584,910,040	11.
12.	Capacity related amounts included in Base Rates (PPSC Portion Only)	(4,745,466)	(4,745,466)	(4,745,466)	(4,745,466)	(4,745,466)	(4,745,466)	(56,945,592)	12.
13.	Jurisdictional Capacity Charges Authorized	43,533,203	43,884,719	43,773,614	42,705,010	42,730,040	45,078,830	527,964,448	13.
14.	Capacity Cost Recovery Revenues (Net of Revenue Taxes)	50,160,132	51,018,270	52,740,151	47,514,133	42,312,165	39,700,112	525,251,323	14.
15.	Prior Period True-up Provision	(1,242,480)	(1,242,480)	(1,242,480)	(1,242,480)	(1,242,480)	(1,242,478)	(14,909,758)	15.
16.	Capacity Cost Recovery Revenues Applicable to Current Period (Net of Revenue Taxes)	48,917,652	49,775,790	51,497,671	46,271,653	41,069,685	38,457,634	510,341,565	16.
17.	True-up Provision for Month - Over/(Under) Recovery (Line 16 - Line 13)	5,384,449	5,891,071	7,724,057	3,566,644	(1,560,355)	(6,621,196)	(17,622,883)	17.
18.	Interest Provision for Month	(179,889)	(155,384)	(117,567)	(80,090)	(69,283)	(83,217)	(1,645,581)	18.
19.	True-up & Interest Provision Beginning of Month - Over/(Under) Recovery	(40,322,582)	(33,875,542)	(26,897,375)	(18,048,405)	(13,319,371)	(13,806,530)	(14,909,758)	19.
20.	Deferred True-up - Over/(Under) Recovery	(4,030,283)	(4,030,283)	(4,030,283)	(4,030,283)	(4,030,283)	(4,030,283)	(4,030,283)	20.
21.	Prior Period True-up Provision - Collected/(Refunded) this Month	1,242,480	1,242,480	1,242,480	1,242,480	1,242,480	1,242,478	14,909,758	21.
22.	End of Period True-up - Over/(Under) Recovery (Sum of Lines 17 through 21)	(37,905,825)	(30,927,658)	(22,078,688)	(17,349,654)	(17,836,813)	(23,298,747)	(23,298,747)	22.