



Matthew R. Bernier
Senior Counsel
Duke Energy Florida, LLC

May 16, 2017

VIA ELECTRONIC FILING

Ms. Carlotta Stauffer, Commission Clerk
Florida Public Service Commission 2540
Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: *Review of Duke Energy Florida, LLC's Internal Audit Controls; Undocketed*

Dear Ms. Stauffer:

Please find enclosed for filing on behalf of Duke Energy Florida, LLC ("DEF"), a Request for Confidential Classification pertaining to DEF's audit workpapers filed in connection with the Review of DEF's Internal Audit Controls, initiated by the Office of Auditing and Performance Analysis on September 8, 2016. The filing includes:

- DEF's Request for Confidential Classification;
- Slipsheet for confidential Exhibit A;
- Redacted Exhibit B (two copies);
- Exhibit C (justification matrix); and
- Exhibit D (affidavit of Jeff Stone).

DEF's confidential Exhibit A for the above referenced filing, has been submitted under separate cover.

Thank you for your assistance in this matter. Please feel free to call me at (850) 521-1428 should you have any questions concerning this filing.

Respectfully,

s/Matthew R. Bernier

Matthew R. Bernier
Senior Counsel

MRB/at

Enclosures

cc: Certificate of Service

Duke Energy Florida, LLC
CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished via electronic mail this 16th day of May, 2017 as indicated below.

s/Matthew R. Bernier
Attorney

David Rich
Office of Auditing and Performance Analysis
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850
DRich@psc.state.fl.us

R. Lynn Fisher
Office of Auditing and Performance Analysis
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850
LFisher@psc.state.fl.us

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Review of Duke Energy Florida,
LLC's Internal Audit Controls

Docket No. 170000-EI

Dated: May 16, 2017

**DUKE ENERGY FLORIDA LLC'S
REQUEST FOR CONFIDENTIAL CLASSIFICATION**

Duke Energy Florida, LLC, ("DEF" or "Company"), pursuant to Section 366.093, Florida Statutes ("F.S.") and Rule 25-22.006, Florida Administrative Code ("F.A.C."), submits this Request for Confidential Classification of certain information contained in Staff's audit workpapers pertaining to its Review of DEF's Internal Audit Controls. In support of this Request, DEF states:

1. The Staff audit workpapers at issue contain "proprietary confidential business information" under Section 366.093(3), Florida Statutes.

2. The following exhibits are included with this request:

(a) Sealed Composite Exhibit A is a package containing all of the audit workpapers for which DEF seeks confidential treatment. Composite Exhibit A is being submitted separately in a sealed envelope labeled "CONFIDENTIAL." In the unredacted version, the information asserted to be confidential is highlighted in yellow.

(b) Composite Exhibit B is a package containing two copies of redacted versions of the documents for which the Company requests confidential classification. The

specific information for which confidential treatment is requested has been blocked out by opaque marker or other means.

(c) Exhibit C is a table which identifies by page and line the information for which DEF seeks confidential classification and the specific statutory basis for seeking confidential treatment.

(d) Exhibit D is an affidavit attesting to the confidential nature of information identified in this request.

3. As indicated in Exhibit C, the information for which DEF requests confidential classification is “proprietary confidential business information” within the meaning of Section 366.093(3), F.S. Specifically, the audit workpapers contain DEF’s internal processes and procedures which if disclosed, could affect the company’s ability to accurately report internal audit issues and it would impair the interests of both DEF and its customers. *See* § 366.093(3)(b), F.S.; Affidavit of Jeff Stone at ¶ 5. Accordingly, such information constitutes “proprietary confidential business information” which is exempt from disclosure under the Public Records Act pursuant to section 366.093(1), F.S.

4. The information identified as Exhibit “A” is intended to be and is treated as confidential by the Company. *See* Affidavit of Jeff Stone at ¶¶ 5-6. The information has not been disclosed to the public, and the Company has treated and continues to treat its internal audit processes as confidential. *See* Affidavit of Jeff Stone at ¶ 6.

5. DEF requests that the information identified in Exhibit A be classified as “proprietary confidential business information” within the meaning of section 366.093(3), F.S.,

that the information remain confidential for a period of at least 18 months as provided in section 366.093(4), F. S., and that the information be returned as soon as it is no longer necessary for the Commission to conduct its business.

WHEREFORE, for the foregoing reasons, DEF respectfully requests that this Request for Confidential Classification be granted.

Respectfully submitted this 16th day of May, 2017.

s/Matthew R. Bernier

DIANNE M. TRIPLETT
Associate General Counsel
299 1st Avenue North
St. Petersburg, FL 33701
Telephone: 727-820-4692
MATTHEW R. BERNIER
Senior Counsel
106 E. College Avenue
Tallahassee, FL
Telephone: 850-521-1428
Email:

Dianne.Triplett@Duke-Energy.com

Matthew.Bernier@Duke-Energy.com

Attorneys for
DUKE ENERGY FLORIDA, LLC

Duke Energy Florida, LLC
CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished via electronic mail this 16th day of May, 2017 as indicated below.

s/Matthew R. Bernier

Attorney

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DRich@psc.state.fl.us

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LFisher@psc.state.fl.us

Exhibit A

“CONFIDENTIAL”

(filed under separate cover)

Exhibit B

REDACTED

Audit Number	Audit Name	Issue Date	Audit Coverage	COSO Type	Cmts
20000212-A1232	[REDACTED]	12/18/12	Enterprise	Compliance	1
312012	[REDACTED]	12/5/12	Enterprise	Reporting	2
312023	[REDACTED]	11/29/12	Enterprise	Operations	3
312003	[REDACTED]	10/24/12	Enterprise	Operations	4
412010	[REDACTED]	10/23/12	Enterprise	Operations	5
412034	[REDACTED]	8/22/12	Enterprise	Operations	6
412003	[REDACTED]	8/15/12	Enterprise	Operations	7
20073784-A1205-ACP	[REDACTED]	12/6/12	Florida	Compliance	8
20073784-A1205	[REDACTED]	11/9/12	Florida	Operations	9
412020	[REDACTED]	11/2/12	Florida	Operations	10
20073784-A1202	[REDACTED]	8/30/12	Florida	Compliance	11
20073784-A1203	[REDACTED]	8/17/12	Florida	Compliance	12
20000212-A1214	[REDACTED]	11/1/12	Legacy PGN Enterprise	Operations	13
20000212-A1215	[REDACTED]	10/29/12	Legacy PGN Enterprise	Operations	14
20075570-A1208	[REDACTED]	10/23/12	Legacy PGN Enterprise	Operations	15
20000212-A1229	[REDACTED]	10/18/12	Legacy PGN Enterprise	Operations	16
20000212-A1224	[REDACTED]	10/10/12	Legacy PGN Enterprise	Reporting	17
20000212-A1205	[REDACTED]	10/10/12	Legacy PGN Enterprise	Compliance	18
20000212-A1220	[REDACTED]	10/1/12	Legacy PGN Enterprise	Operations	19
20000212-A1216	[REDACTED]	7/27/12	Legacy PGN Enterprise	Operations	20
20000212-A1204	[REDACTED]	6/29/12	Legacy PGN Enterprise	Operations	21
20073785-A1210	[REDACTED]	6/29/12	Legacy PGN Enterprise	Operations	22
20000212-A1210	[REDACTED]	6/28/12	Legacy PGN Enterprise	Operations	23
20000212-A1202	[REDACTED]	5/30/12	Legacy PGN Enterprise	Operations	24
20000212-A1201	[REDACTED]	5/15/12	Legacy PGN Enterprise	Compliance	25
20000212-A1213	[REDACTED]	5/12/12	Legacy PGN Enterprise	Compliance	26
20000212-A1212	[REDACTED]	5/11/12	Legacy PGN Enterprise	Compliance	27
20075570-A1203	[REDACTED]	4/26/12	Legacy PGN Enterprise	Operations	28
20000212-A1206	[REDACTED]	1/31/12	Legacy PGN Enterprise	Operations	29

Audit Number	Audit Name	Issue Date	Audit Coverage	COSO Type	Cmts
				Compliance	8
				Reporting	2
					<u>29</u>

Audit Number	Audit Name	Issue Date	Audit Coverage	COSO Type	Comments	No.
113018	[REDACTED]	12/19/13	Enterprise	Operations		1
413013	[REDACTED]	12/18/13	Enterprise	Operations		2
113021	[REDACTED]	12/17/13	Enterprise	Operations		3
313016	[REDACTED]	12/12/13	Enterprise	Operations		4
413020	[REDACTED]	11/20/13	Enterprise	Operations		5
113022	[REDACTED]	11/6/13	Enterprise	Operations		6
413008	[REDACTED]	10/3/13	Enterprise	Operations		7
113016	[REDACTED]	9/18/13	Enterprise	Operations		8
113010	[REDACTED]	9/9/13	Enterprise	Reporting	See Priv Log	9
313015	[REDACTED]	8/9/13	Enterprise	Reporting		10
313013	[REDACTED]	8/9/13	Enterprise	Reporting		11
413001	[REDACTED]	8/1/13	Enterprise	Operations		12
313014	[REDACTED]	7/29/13	Enterprise	Operations		13
413005	[REDACTED]	7/23/13	Enterprise	Operations		14
113026	[REDACTED]	6/13/13	Enterprise	Operations		15
113029	[REDACTED]	6/10/13	Enterprise	Reporting		16
413002	[REDACTED]	6/10/13	Enterprise	Operations		17
413016	[REDACTED]	6/7/13	Enterprise	Operations		18
313010	[REDACTED]	4/29/13	Enterprise	Operations		19
413015	[REDACTED]	4/10/13	Enterprise	Operations		20
313018	[REDACTED]	4/4/13	Enterprise	Reporting		21
413019	[REDACTED]	4/2/13	Enterprise	Operations		22
213003	[REDACTED]	3/27/13	Enterprise	Compliance		23
113027	[REDACTED]	3/13/13	Enterprise	Operations		24
312007	[REDACTED]	3/1/13	Enterprise	Reporting		25
413003	[REDACTED]	2/22/13	Enterprise	Operations		26
413007	[REDACTED]	2/18/13	Enterprise	Operations		27
313007	[REDACTED]	2/18/13	Enterprise	Compliance		28
412023	[REDACTED]	1/30/13	Enterprise	Operations		29
113032PEF	[REDACTED]	10/25/13	Florida	Operations		30

Audit Number	Audit Name	Issue Date	Audit Coverage	COSO Type	Comments	No.
113012PEF	[REDACTED]	3/18/13	Florida	Operations		31
113003PEF	[REDACTED]	3/14/13	Florida	Operations		32
313022	[REDACTED]	12/20/13	Enterprise	Operations		33
313021	[REDACTED]	12/11/13	Legacy PGN Enterpri	Operations		34
113001	[REDACTED]	5/29/13	Legacy PGN Enterpri	Operations		35
073784-A120	[REDACTED]	1/10/13	Legacy PGN Enterpri	Operations		36
0000212-A12	[REDACTED]	1/7/13	Legacy PGN Enterpri	Operations		37

Operations	29
Compliance	2
Reporting	6
Total	37

Audit Number	Audit Name	Issue Date	Audit Coverage	COSO Type	Comments
314003	[REDACTED]	12/19/14	Enterprise	Operations	
314004	[REDACTED]	12/19/14	Enterprise	Operations	
414020	[REDACTED]	12/15/14	Enterprise	Operations	
314014	[REDACTED]	11/25/14	Enterprise	Operations	
114023	[REDACTED]	11/21/14	Enterprise	Operations	
314022	[REDACTED]	11/13/14	Enterprise	Compliance	
414009	[REDACTED]	11/13/14	Enterprise	Operations	
114007	[REDACTED]	11/05/14	Enterprise	Operations	
214003	[REDACTED]	10/30/14	Enterprise	Compliance	
114041	[REDACTED]	09/17/14	Enterprise	Operations	
314007	[REDACTED]	08/29/14	Enterprise	Operations	
114030	[REDACTED]	08/27/14	Enterprise	Operations	
114006	[REDACTED]	08/26/14	Enterprise	Operations	
214006	[REDACTED]	08/21/14	Enterprise	Compliance	
314015	[REDACTED]	08/08/14	Enterprise	Operations	
314002	[REDACTED]	08/07/14	Enterprise	Reporting	
414011	[REDACTED]	07/22/14	Enterprise	Operations	
114031	[REDACTED]	07/08/14	Enterprise	Reporting	
114008	[REDACTED]	06/27/14	Enterprise	Operations	
414014	[REDACTED]	06/20/14	Enterprise	Operations	
114037	[REDACTED]	06/17/14	Enterprise	Operations	
314006	[REDACTED]	05/23/14	Enterprise	Operations	
414008	[REDACTED]	05/21/14	Enterprise	Operations	
414017	[REDACTED]	05/20/14	Enterprise	Operations	
414012	[REDACTED]	05/14/14	Enterprise	Operations	
214004	[REDACTED]	04/21/14	Enterprise	Compliance	
114029	[REDACTED]	04/11/14	Enterprise	Operations	
414015	[REDACTED]	04/01/14	Enterprise	Operations	
114036	[REDACTED]	03/24/14	Enterprise	Operations	
414010	[REDACTED]	03/21/14	Enterprise	Operations	

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Audit Number	Audit Name	Issue Date	Audit Coverage	COSO Type	Comments	
313013	[REDACTED]	02/28/14	Enterprise	Reporting		31
113048	[REDACTED]	02/11/14	Enterprise	Operations		32
314011	[REDACTED]	02/07/14	Enterprise	Operations		33
213008	[REDACTED]	01/16/14	Enterprise	Compliance		34
213012	[REDACTED]	01/16/14	Enterprise	Operations		35
114018	[REDACTED]	10/14/14	Florida	Compliance		36
114025	[REDACTED]	09/16/14	Florida	Operations		37
114042	[REDACTED]	07/11/14	Florida	Compliance		38
114028	[REDACTED]	07/03/14	Florida	Compliance		39
114040	[REDACTED]	06/18/14	Florida	Compliance	See DEF's Priv Log	40

Operations	28
Compliance	9
Reporting	3
Total	40

Audit Number	Audit Name	Issue Date	Audit Coverage	COSO Type	Comments
315012	[REDACTED]	12/23/15	Enterprise	Reporting	
415004	[REDACTED]	12/18/15	Enterprise	Operations	
315016	[REDACTED]	12/18/15	Enterprise	Operations	
215006	[REDACTED]	12/17/15	Enterprise	Compliance	
215003	[REDACTED]	12/17/15	Enterprise	Operations	
115037	[REDACTED]	12/14/15	Enterprise	Operations	
415003	[REDACTED]	12/10/15	Enterprise	Operations	
415006	[REDACTED]	12/09/15	Enterprise	Operations	
315013	[REDACTED]	12/08/15	Enterprise	Operations	
415016	[REDACTED]	09/30/15	Enterprise	Operations	
115007	[REDACTED]	09/29/15	Enterprise	Compliance	
315015	[REDACTED]	09/28/15	Enterprise	Operations	
215008	[REDACTED]	09/24/15	Enterprise	Operations	
115017	[REDACTED]	09/15/15	Enterprise	Operations	
215007	[REDACTED]	09/03/15	Enterprise	Operations	
315001	[REDACTED]	09/03/15	Enterprise	Operations	
115016	[REDACTED]	07/31/15	Enterprise	Operations	
115010	[REDACTED]	07/31/15	Enterprise	Compliance	
115019	[REDACTED]	07/29/15	Enterprise	Operations	
115022	[REDACTED]	07/24/15	Enterprise	Operations	
415008	[REDACTED]	07/10/15	Enterprise	Operations	
115002	[REDACTED]	07/10/15	Enterprise	Operations	
215004	[REDACTED]	06/23/15	Enterprise	Compliance	
415007	[REDACTED]	05/21/15	Enterprise	Operations	
415010	[REDACTED]	05/18/15	Enterprise	Compliance	
415009	[REDACTED]	05/15/15	Enterprise	Operations	
115021	[REDACTED]	05/05/15	Enterprise	Operations	
415005	[REDACTED]	05/04/15	Enterprise	Operations	
415014	[REDACTED]	05/04/15	Enterprise	Operations	
115012	[REDACTED]	05/01/15	Enterprise	Operations	
115023	[REDACTED]	04/02/15	Enterprise	Reporting	
315017	[REDACTED]	03/27/15	Enterprise	Reporting	

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Audit Number	Audit Name	Issue Date	Audit Coverage	COSO Type	Comments	
415012	[REDACTED]	03/18/15	Enterprise	Operations		33
115036	[REDACTED]	03/17/15	Enterprise	Operations		34
115020	[REDACTED]	03/11/15	Enterprise	Compliance	See DEF Priv Log	35
214001	[REDACTED]	03/06/15	Enterprise	Compliance		36
415013	[REDACTED]	02/19/15	Enterprise	Operations		37
315006	[REDACTED]	02/17/15	Enterprise	Compliance		38
114013	[REDACTED]	02/06/15	Enterprise	Compliance		39
114024	[REDACTED]	02/03/15	Enterprise	Operations		40
114005	[REDACTED]	01/30/15	Enterprise	Operations		41
414013	[REDACTED]	01/29/15	Enterprise	Operations		42
114032	[REDACTED]	01/27/15	Enterprise	Operations		43
414021	[REDACTED]	01/23/15	Enterprise	Operations		44
314018	[REDACTED]	01/05/15	Enterprise	Operations		45
315018	[REDACTED]	09/24/15	Florida	Compliance		46
115001	[REDACTED]	05/06/15	Florida	Reporting		47

Operations	33
Compliance	10
Reporting	4
	47

Audit Number	Audit Name	Issue Date	Audit Coverage	COSO Type	Cmt	No.
416012	[REDACTED]	9/12/16	Enterprise	Operations		1
116004	[REDACTED]	8/1/16	Enterprise	Operations		2
116003	[REDACTED]	7/29/16	Enterprise	Operations		3
416015	[REDACTED]	7/26/16	Enterprise	Operations		4
216005	[REDACTED]	7/20/16	Enterprise	Compliance		5
316016	[REDACTED]	6/20/16	Enterprise	Operations		6
416001	[REDACTED]	6/9/16	Enterprise	Operations		7
116019	[REDACTED]	6/3/16	Enterprise	Operations		8
416009	[REDACTED]	6/2/16	Enterprise	Operations		9
416003	[REDACTED]	5/25/16	Enterprise	Operations		10
216004	[REDACTED]	5/10/16	Enterprise	Compliance		11
416018	[REDACTED]	5/6/16	Enterprise	Operations		12
116008	[REDACTED]	5/2/16	Enterprise	Operations		13
216013	[REDACTED]	4/5/16	Enterprise	Operations		14
316018	[REDACTED]	3/17/16	Enterprise	Reporting		15
316006	[REDACTED]	3/10/16	Enterprise	Operations		16
416004	[REDACTED]	3/2/16	Enterprise	Operations		17
315008	[REDACTED]	2/18/16	Enterprise	Reporting		18
315010	[REDACTED]	2/9/16	Enterprise	Reporting		19
315011	[REDACTED]	2/5/16	Enterprise	Operations		20
115026	[REDACTED]	1/22/16	Enterprise	Operations		21
115003	[REDACTED]	1/7/16	Enterprise	Compliance		22
116009	[REDACTED]	8/26/16	Florida	Operations		23
316008	[REDACTED]	8/2/16	Florida	Compliance		24
415019	[REDACTED]	1/29/16	Florida	Operations		25

Operations	18
Compliance	4
Reporting	3
TOTAL	25

Exhibit B

REDACTED

2nd copy

Audit Number	Audit Name	Issue Date	Audit Coverage	COSO Type	Cmts
20000212-A1232	[REDACTED]	12/18/12	Enterprise	Compliance	1
312012	[REDACTED]	12/5/12	Enterprise	Reporting	2
312023	[REDACTED]	11/29/12	Enterprise	Operations	3
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20073784-A1205	[REDACTED]	11/9/12	Florida	Operations	9
412020	[REDACTED]	11/2/12	Florida	Operations	10
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20000212-A1220	[REDACTED]	10/1/12	Legacy PGN Enterprise	Operations	19
20000212-A1216	[REDACTED]	7/27/12	Legacy PGN Enterprise	Operations	20
20000212-A1204	[REDACTED]	6/29/12	Legacy PGN Enterprise	Operations	21
20073785-A1210	[REDACTED]	6/29/12	Legacy PGN Enterprise	Operations	22
20000212-A1210	[REDACTED]	6/28/12	Legacy PGN Enterprise	Operations	23
20000212-A1202	[REDACTED]	5/30/12	Legacy PGN Enterprise	Operations	24
20000212-A1201	[REDACTED]	5/15/12	Legacy PGN Enterprise	Compliance	25
20000212-A1213	[REDACTED]	5/12/12	Legacy PGN Enterprise	Compliance	26
20000212-A1212	[REDACTED]	5/11/12	Legacy PGN Enterprise	Compliance	27
20075570-A1203	[REDACTED]	4/26/12	Legacy PGN Enterprise	Operations	28
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413005	[REDACTED]	7/23/13	Enterprise	Operations		14
113026	[REDACTED]	6/13/13	Enterprise	Operations		15
113029	[REDACTED]	6/10/13	Enterprise	Reporting		16
413002	[REDACTED]	6/10/13	Enterprise	Operations		17
413016	[REDACTED]	6/7/13	Enterprise	Operations		18
313010	[REDACTED]	4/29/13	Enterprise	Operations		19
413015	[REDACTED]	4/10/13	Enterprise	Operations		20
313018	[REDACTED]	4/4/13	Enterprise	Reporting		21
413019	[REDACTED]	4/2/13	Enterprise	Operations		22
213003	[REDACTED]	3/27/13	Enterprise	Compliance		23
113027	[REDACTED]	3/13/13	Enterprise	Operations		24
312007	[REDACTED]	3/1/13	Enterprise	Reporting		25
413003	[REDACTED]	2/22/13	Enterprise	Operations		26
413007	[REDACTED]	2/18/13	Enterprise	Operations		27
313007	[REDACTED]	2/18/13	Enterprise	Compliance		28
412023	[REDACTED]	1/30/13	Enterprise	Operations		29
113032PEF	[REDACTED]	10/25/13	Florida	Operations		30

Audit Number	Audit Name	Issue Date	Audit Coverage	COSO Type	Comments	No.
113012PEF	[REDACTED]	3/18/13	Florida	Operations		31
113003PEF	[REDACTED]	3/14/13	Florida	Operations		32
313022	[REDACTED]	12/20/13	Enterprise	Operations		33
313021	[REDACTED]	12/11/13	Legacy PGN Enterpri	Operations		34
113001	[REDACTED]	5/29/13	Legacy PGN Enterpri	Operations		35
073784-A120	[REDACTED]	1/10/13	Legacy PGN Enterpri	Operations		36
0000212-A12	[REDACTED]	1/7/13	Legacy PGN Enterpri	Operations		37

Operations	29
Compliance	2
Reporting	6
Total	37

Audit Number	Audit Name	Issue Date	Audit Coverage	COSO Type	Comments
314003	[REDACTED]	12/19/14	Enterprise	Operations	
314004	[REDACTED]	12/19/14	Enterprise	Operations	
414020	[REDACTED]	12/15/14	Enterprise	Operations	
314014	[REDACTED]	11/25/14	Enterprise	Operations	
114023	[REDACTED]	11/21/14	Enterprise	Operations	
314022	[REDACTED]	11/13/14	Enterprise	Compliance	
414009	[REDACTED]	11/13/14	Enterprise	Operations	
114007	[REDACTED]	11/05/14	Enterprise	Operations	
214003	[REDACTED]	10/30/14	Enterprise	Compliance	
114041	[REDACTED]	09/17/14	Enterprise	Operations	
314007	[REDACTED]	08/29/14	Enterprise	Operations	
114030	[REDACTED]	08/27/14	Enterprise	Operations	
114006	[REDACTED]	08/26/14	Enterprise	Operations	
214006	[REDACTED]	08/21/14	Enterprise	Compliance	
314015	[REDACTED]	08/08/14	Enterprise	Operations	
314002	[REDACTED]	08/07/14	Enterprise	Reporting	
414011	[REDACTED]	07/22/14	Enterprise	Operations	
114031	[REDACTED]	07/08/14	Enterprise	Reporting	
114008	[REDACTED]	06/27/14	Enterprise	Operations	
414014	[REDACTED]	06/20/14	Enterprise	Operations	
114037	[REDACTED]	06/17/14	Enterprise	Operations	
314006	[REDACTED]	05/23/14	Enterprise	Operations	
414008	[REDACTED]	05/21/14	Enterprise	Operations	
414017	[REDACTED]	05/20/14	Enterprise	Operations	
414012	[REDACTED]	05/14/14	Enterprise	Operations	
214004	[REDACTED]	04/21/14	Enterprise	Compliance	
114029	[REDACTED]	04/11/14	Enterprise	Operations	
414015	[REDACTED]	04/01/14	Enterprise	Operations	
114036	[REDACTED]	03/24/14	Enterprise	Operations	
414010	[REDACTED]	03/21/14	Enterprise	Operations	

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Audit Number	Audit Name	Issue Date	Audit Coverage	COSO Type	Comments	
313013	[REDACTED]	02/28/14	Enterprise	Reporting		31
113048	[REDACTED]	02/11/14	Enterprise	Operations		32
314011	[REDACTED]	02/07/14	Enterprise	Operations		33
213008	[REDACTED]	01/16/14	Enterprise	Compliance		34
213012	[REDACTED]	01/16/14	Enterprise	Operations		35
114018	[REDACTED]	10/14/14	Florida	Compliance		36
114025	[REDACTED]	09/16/14	Florida	Operations		37
114042	[REDACTED]	07/11/14	Florida	Compliance		38
114028	[REDACTED]	07/03/14	Florida	Compliance		39
114040	[REDACTED]	06/18/14	Florida	Compliance	See DEF's Priv Log	40

Operations	28
Compliance	9
Reporting	3
Total	40

Audit Number	Audit Name	Issue Date	Audit Coverage	COSO Type	Comments
315012	[REDACTED]	12/23/15	Enterprise	Reporting	
415004	[REDACTED]	12/18/15	Enterprise	Operations	
315016	[REDACTED]	12/18/15	Enterprise	Operations	
215006	[REDACTED]	12/17/15	Enterprise	Compliance	
215003	[REDACTED]	12/17/15	Enterprise	Operations	
115037	[REDACTED]	12/14/15	Enterprise	Operations	
415003	[REDACTED]	12/10/15	Enterprise	Operations	
415006	[REDACTED]	12/09/15	Enterprise	Operations	
315013	[REDACTED]	12/08/15	Enterprise	Operations	
415016	[REDACTED]	09/30/15	Enterprise	Operations	
115007	[REDACTED]	09/29/15	Enterprise	Compliance	
315015	[REDACTED]	09/28/15	Enterprise	Operations	
215008	[REDACTED]	09/24/15	Enterprise	Operations	
115017	[REDACTED]	09/15/15	Enterprise	Operations	
215007	[REDACTED]	09/03/15	Enterprise	Operations	
315001	[REDACTED]	09/03/15	Enterprise	Operations	
115016	[REDACTED]	07/31/15	Enterprise	Operations	
115010	[REDACTED]	07/31/15	Enterprise	Compliance	
115019	[REDACTED]	07/29/15	Enterprise	Operations	
115022	[REDACTED]	07/24/15	Enterprise	Operations	
415008	[REDACTED]	07/10/15	Enterprise	Operations	
115002	[REDACTED]	07/10/15	Enterprise	Operations	
215004	[REDACTED]	06/23/15	Enterprise	Compliance	
415007	[REDACTED]	05/21/15	Enterprise	Operations	
415010	[REDACTED]	05/18/15	Enterprise	Compliance	
415009	[REDACTED]	05/15/15	Enterprise	Operations	
115021	[REDACTED]	05/05/15	Enterprise	Operations	
415005	[REDACTED]	05/04/15	Enterprise	Operations	
415014	[REDACTED]	05/04/15	Enterprise	Operations	
115012	[REDACTED]	05/01/15	Enterprise	Operations	
115023	[REDACTED]	04/02/15	Enterprise	Reporting	
315017	[REDACTED]	03/27/15	Enterprise	Reporting	

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Audit Number	Audit Name	Issue Date	Audit Coverage	COSO Type	Comments	
415012	[REDACTED]	03/18/15	Enterprise	Operations		33
115036	[REDACTED]	03/17/15	Enterprise	Operations		34
115020	[REDACTED]	03/11/15	Enterprise	Compliance	See DEF Priv Log	35
214001	[REDACTED]	03/06/15	Enterprise	Compliance		36
415013	[REDACTED]	02/19/15	Enterprise	Operations		37
315006	[REDACTED]	02/17/15	Enterprise	Compliance		38
114013	[REDACTED]	02/06/15	Enterprise	Compliance		39
114024	[REDACTED]	02/03/15	Enterprise	Operations		40
114005	[REDACTED]	01/30/15	Enterprise	Operations		41
414013	[REDACTED]	01/29/15	Enterprise	Operations		42
114032	[REDACTED]	01/27/15	Enterprise	Operations		43
414021	[REDACTED]	01/23/15	Enterprise	Operations		44
314018	[REDACTED]	01/05/15	Enterprise	Operations		45
315018	[REDACTED]	09/24/15	Florida	Compliance		46
115001	[REDACTED]	05/06/15	Florida	Reporting		47

Operations	33
Compliance	10
Reporting	4
	47

Audit Number	Audit Name	Issue Date	Audit Coverage	COSO Type	Cmt	No.
416012	[REDACTED]	9/12/16	Enterprise	Operations		1
116004	[REDACTED]	8/1/16	Enterprise	Operations		2
116003	[REDACTED]	7/29/16	Enterprise	Operations		3
416015	[REDACTED]	7/26/16	Enterprise	Operations		4
216005	[REDACTED]	7/20/16	Enterprise	Compliance		5
316016	[REDACTED]	6/20/16	Enterprise	Operations		6
416001	[REDACTED]	6/9/16	Enterprise	Operations		7
116019	[REDACTED]	6/3/16	Enterprise	Operations		8
416009	[REDACTED]	6/2/16	Enterprise	Operations		9
416003	[REDACTED]	5/25/16	Enterprise	Operations		10
216004	[REDACTED]	5/10/16	Enterprise	Compliance		11
416018	[REDACTED]	5/6/16	Enterprise	Operations		12
116008	[REDACTED]	5/2/16	Enterprise	Operations		13
216013	[REDACTED]	4/5/16	Enterprise	Operations		14
316018	[REDACTED]	3/17/16	Enterprise	Reporting		15
316006	[REDACTED]	3/10/16	Enterprise	Operations		16
416004	[REDACTED]	3/2/16	Enterprise	Operations		17
315008	[REDACTED]	2/18/16	Enterprise	Reporting		18
315010	[REDACTED]	2/9/16	Enterprise	Reporting		19
315011	[REDACTED]	2/5/16	Enterprise	Operations		20
115026	[REDACTED]	1/22/16	Enterprise	Operations		21
115003	[REDACTED]	1/7/16	Enterprise	Compliance		22
116009	[REDACTED]	8/26/16	Florida	Operations		23
316008	[REDACTED]	8/2/16	Florida	Compliance		24
415019	[REDACTED]	1/29/16	Florida	Operations		25

Operations	18
Compliance	4
Reporting	3
TOTAL	25

Exhibit C

DUKE ENERGY FLORIDA
REVIEW OF INTERNAL AUDIT FUNCTION
Confidentiality Justification Matrix

DOCUMENT/RESPONSES	PAGE/LINE	JUSTIFICATION
Staff's April 2017 Official Audit Workpapers	Pages 50 through 58, DEF's List of Audit Reports; all information in column 2 listed below Audit Name on each page.	§366.093(3)(b), F.S. The document in question contains confidential information relating to internal auditing procedures, controls and reports of internal auditors, the disclosure of which would impair the Company's efforts to protect internal business information.

Exhibit D
AFFIDAVIT OF
JEFF STONE

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Review of Duke Energy Florida, LLC's
Internal Audit Controls

Docket No. 170000-EI
Submitted for Filing: May 16, 2017

**AFFIDAVIT OF JEFF STONE IN SUPPORT OF DEF's
REQUEST FOR CONFIDENTIAL CLASSIFICATION**

STATE OF NORTH CAROLINA

COUNTY OF MECKLENBURG

BEFORE ME, the undersigned authority duly authorized to administer oaths, personally appeared Jeff Stone, who being first duly sworn, on oath deposes and says that:

1. My name is Jeff Stone. I am over the age of 18 years old and I have been authorized by Duke Energy Florida (hereinafter "DEF" or the "Company") to give this affidavit in the above-styled proceeding on DEF's behalf and in support of DEF's Request for Confidential Classification (the "Request"). The facts attested to in my affidavit are based upon my personal knowledge.

2. I am the Vice President of Corporate Audit Services in the Finance Department. This section is responsible for the internal audits conducted throughout Duke Energy Florida's various business units.

3. As the Vice President of Corporate Audit Services, I am responsible, along with the other members of the section, for the management of internal audits performed throughout the company for various business reasons.

4. DEF is seeking confidential classification for certain information contained in Staff's Audit workpapers pertaining to the Review of DEF's Internal Audit Controls, specifically included on pages 50 through 58. A detailed description of the

confidential information at issue is contained in confidential Exhibit A to DEF's Request and is outlined in DEF's Justification Matrix that is attached to DEF's Request as Exhibit C. DEF is requesting confidential classification of this information because it contains sensitive business information, the disclosure of which would impair the Company's efforts to protect internal business information.

5. DEF has established and maintains internal audit processes and procedures to maintain the accuracy and reliability of departmental reporting. DEF must ensure that sensitive business information, such as personnel information and internal auditing processes and procedures, will be kept confidential. The disclosure of DEF's internal processes and procedures could adversely impact DEF's ability to control, audit, and evaluate reliability issues. DEF has kept confidential and has not publicly disclosed confidential information such as its planning and procedures for conducting internal company audits and employee personnel information unrelated to compensation, duties, responsibilities, or qualifications, the disclosure of which could impair the Company's efforts to protect its internal business interests.

6. Strict procedures are established and followed to maintain the confidentiality of the Company's internal policies and procedures, including restricting access to those persons who need the information to assist the Company, and restricting the number of, and access to the information. At no time since receiving the information in question has the Company publicly disclosed that information. The Company has treated and continues to treat the information at issue as confidential.

7. This concludes my affidavit.

Further affiant sayeth not.

Dated this 10th day of May, 2017.

Jeff Stone

(Signature)

Jeff Stone

Vice President of Corporate Audit Services

Duke Energy Business Services

550 South Tryon

Charlotte, NC 28202

THE FOREGOING INSTRUMENT was sworn to and subscribed before me this 10th day of May, 2017 by Jeff Stone. He is personally known to me, or has produced his ✓ driver's license, or his _____ as identification.

Anne G. Schmiemann

(Signature)

Anne G. Schmiemann

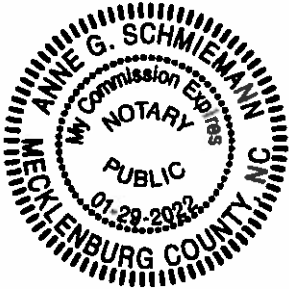
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NOTARY PUBLIC, STATE OF NC

1/29/22

(Commission Expiration Date)

(AFFIX NOTARIAL SEAL)



(Serial Number, If Any)