

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

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

DATE: July 16, 2018

TO: Office of Commission Clerk

FROM: Lynn M. Deamer, Chief of Auditing, Office of Auditing and Performance Analysis

RE: Docket No.: 20170220-WS
Company Name: Lake Yale Treatments Associates, Inc.
Company Code: WS823
Audit Purpose: B1c: Supplemental Review of Plant in Service - Certificate Transfer
Audit Control No.: 2018-193-1-1

Attached is a copy of the letter to Lake Yale Treatments Associates, Inc., advising that the Commission will conduct an Audit; (ACN 2018-193-1-1). The formal report is expected to be issued 08/20/2018 for internal Commission use.

LMD/cmm

Attachment: Copy of Letter

Cc: Office of Auditing and Performance Analysis File.

COMMISSIONERS:
ART GRAHAM, CHAIRMAN
JULIE I. BROWN
DONALD J. POLMANN
GARY F. CLARK
ANDREW GILES FAY

STATE OF FLORIDA



OFFICE OF
AUDITING & PERFORMANCE ANALYSIS
DALE MAILHOT
DIRECTOR
(850) 413-6854

Public Service Commission

July 16, 2018

VIA ELECTRONIC MAIL

Lake Yale Treatments Associates, Inc.
Mike Smallridge
3336 Grand Blvd, Suite 102
Holiday, FL 34690

Re: Docket No. 20170220-WS; B1c: Supplemental Review of Plant in Service - Certificate Transfer; Audit Control No: 2018-193-1-1; (WS823)

Dear Mr. Smallridge:

The Florida Public Service Commission will conduct an audit, 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. Marisa Glover, the Tallahassee district office supervisor, will coordinate this audit. Mrs. Glover can be reached at (850) 413-6804. Questions regarding the audit or audit staff should be directed to the district supervisor or to me. My phone number is (850) 413-6416.

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."

A formal report is expected to be issued for internal Commission use on August 20, 2018. A copy of the final report will be sent by electronic mail to the company liaison listed on the Commission Mailing Directory, unless an alternate email is provided to audit staff.

Sincerely,

A handwritten signature in cursive script that reads "Lynn M. Deamer".

Lynn M. Deamer, Chief of Auditing
Office of Auditing and Performance Analysis

LMD: cmm

cc: Office of Auditing and Performance Analysis (File Folder)
Office of Commission Clerk