

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: May 9, 2018
TO: Nickalus Holmes, Commission Deputy Clerk I, Office of Commission Clerk
FROM: Lynn M. Deamer, Chief of Auditing, Office of Auditing and Performance Analysis
RE: Docket No.: 20180001-EI
Company Name: Florida Power & Light Company
Company Code: EI802
Audit Purpose: A3a: Fuel Cost Recovery Clause
Audit Control No: 2018-019-4-1

Volume 2 of the audit working papers are forwarded for confidential treatment pursuant to Rule 25-22.006, Florida Administrative Code. The audit report, and volume 1 of the work papers are public and held by the Bureau of Auditing. The audit exit conference was held May 3, 2018.

LMD/cmm

Attachments: Confidential Document Index
Confidential Binder(s) Listed Above

cc: Bureau of Auditing (File copy)

Antonia D. Horne
Received By

May 9, 2018
Date

RECEIVED-FPSC
2018 MAY -9 AM 10:39
COMMISSION
CLERK

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

STATE OF FLORIDA



MIAMI DISTRICT OFFICE
3625 NW 82ND AVENUE
SUITE 400
MIAMI, FL 33166-7602
(305) 513-7816

Public Service Commission

May 03, 2018

Mashinda Kazadi, Regulatory Analyst
Florida Power & Light Company
9250 West Flagler Street
Miami, FL 33174

Re: Fuel Cost Recovery Clause; Docket 20180001-EI; ACN: 2018-019-4-1; Confidential Documents Returned to Company

Dear Ms. Kazadi:

We have completed our field work in the above referenced audit. Included with this letter are the documents provided by the Utility that we are not retaining as part of our audit work papers. Please sign this letter showing receipt of these materials, date and initial the attached log.

Thank you for your assistance in this regard, and should you have any questions, please call me at (305) 513-7828.

Sincerely,

A handwritten signature in cursive script that reads "Iliana Piedra".

Iliana Piedra,
Professional Accountant Specialist

IP/

Received by: M. Vargas

Date: 5/3/18

Title: Principal Reg. Affairs Analyst

Company Name: Florida Power and Light
 Docket No. 20180001-EI
 Audit Purpose: Fuel

Date:

CONFIDENTIAL DOCUMENT LOG
 Page 1 of 2

Document Description		Receipt of Material					Disposition of Material				
1 Item No.	2 Description	3 Number of Pages	4 Document Request #	5 Received From	6 Received By	7 Date Received	8 Returned to	9 Returned by	10 Date Returned	11 Received by	12 Workpaper Locator
1	Internal Audit Listing	2	3	MK	IHP	2/6/2018			5/3/18	MV	9
2	Query of bills for July 2017	Disk	4	MK	IHP	2/19/2018			5/3/18	MV	
3	Coal Inventory	Disk	6	MK	IHP	3/1/2018		printed by staff	5/3/18	MV	44-1, 44-2, 44-2.1, 44-3, 44-3.1
4	Schedule 5 and Form 423	Disk	5	MK	IHP	3/1/2018		printed by staff	5/3/18	MV	45-1, 45-2, 45-2.1, 45-3, 45-4,
5	Review of Internal Audits	Audits	7	MK	IHP	3/2/2018		prepared by staff	5/3/18	MV	9-1, 9-2, 9-3
6	Rate Code 37	1	4	MK	IHP	3/13/2018					
7	Board of Directors Minutes	282	2	MK	IHP	3/14/2018			5/3/18	MV	
8	Schedule A7, A8	Disk	10, 12	MK	IHP	3/16/2018		printed by staff	5/3/18	MV	47-1, 47-1.1, 47-1.2, 47-1.3, 47-1.4, 47-2, 47-2.1, 47-2.2, 47-2.3, 47-2.4, 47-2.5, 47-2.6, 47-2.7, 47-3
								printed by staff			48-1, 48-1.1, 48-1.2, 48-2, 48-2.1, 48-2.2, 48-4
9	Schedule A5 and Form 423	1	5 follow up	MK	IHP	3/23/2018					45-8
10	Coal Inventory	5	6 follow up	MK	IHP	3/23/2018			5/3/18	MV	44-2.2, 44-2.3
11	Excel File	Disk	13	MK	IHP	3/26/2018		prepared by staff	5/3/18	MV	43-1, 43-2
12	Gas Storage	1	14	MK	IHP	3/29/2018					51
13	Reconcile file to filing and sample of expenses	Disk	13 follow up	MK	IHP	3/29/2018		printed by staff	5/3/18	MV	43-1.1, 43-1.2, 43-2.1, 43-2.2, 43-2.3
								prepared by staff			43-1, 43-2
14	GJY-1 page 3 of 4	1	16	MK	IHP	4/3/2018					50-2 P.1
15	Gas closing, ros, fossil fuel inventory, lfars	Disk	15	MK	IHP	4/4/2018		printed by staff	5/3/18	MV	45-9, 53
16	Excel File	Disk	13	MK	IHP	4/4/2018		prepared by staff	5/3/18	MV	43-5
17	QF Billing Info	Disk	12 follow up	MK	IHP	4/10/2018		printed by staff	5/3/18	MV	48-2.2.1, 48-2.2.2, 48-2.2.3

Company Name: Florida Power and Light

Docket No. 20180001-EI

Date:

CONFIDENTIAL DOCUMENT LOG

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Audit Purpose: Fuel

18	Gas Storage	Disk	14 follow up	MK	IHP	4/11/2018		printed by staff	5/3/18	<i>mn</i>	51-1
19	Optimization detail, incremental opti	Disk	17	MK	IHP	4/13/2018		printed by staff	5/3/18	<i>mn</i>	50-2 P2, 50-2.1, 50-2.1.1, 50-2.1.2, 50-2.1.3, 50-2.1.4, 50-2.1.5
								printed by staff			50-2.2, 50-2.2.1, 50-2.2.2, 50-2.2.3
								printed by staff			50-2.3, 50-2.3.1, 50-2.3.2, 50-2.3.3, 50-2.3.4
								printed by staff			50-2.4, 50-2.4.1, 50-2.4.2, 50-2.4.3, 50-3.1
20	Board of Directors Committee Minutes	41	2	MK	IHP	4/16/2018			5/3/18	<i>mn</i>	
21	Reconciliation of File	Disk	13 follow up, 20	MK	IHP	4/18/2018		printed by staff	5/3/18	<i>mn</i>	43-5.1
								printed by staff			53-1, 53-2, 53-3, 53-4, 53-5
22	Schedule A6 and A9	Disk	18, 19	MK	IHP	4/24/2018		printed by staff	5/3/18	<i>mn</i>	46-1, 46-1.1, 46-2, 46-3, 46-4
23	Rec of Fossil Fuel and LFARS	Disk	22	MK	IHP	4/24/2018			5/3/18	<i>mn</i>	
24	Schedule A6 and A9	Disk	18, 19	MK	IHP	4/25/2018		printed by staff	5/3/18	<i>mn</i>	46-2.1, 46-2.2
25	Asset Optimization Detail	Disk	17 follow up	MK	IHP	4/26/2018		printed by staff	5/3/18	<i>mn</i>	50-2.1.6, 50-2.2.4, 50-2.4.4
								printed by staff			50-2.5, 50-2.5.1, 50-2.5.2, 50-2.5.3,
								printed by staff			50-2.5.4, 50-2.5.5
								printed by staff			50-2.5.6, 50-2.5.7

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ART GRAHAM, CHAIRMAN
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May 03, 2018

Mashinda Kazadi, Regulatory Analyst
Florida Power & Light Company
9250 West Flagler Street
Miami, FL 33174

**Re: Florida Power & Light Company
Fuel Cost Recovery Clause
Docket No. 20180001-EI
Audit Control No. 2018-019-4-1**

Dear Ms. Kazadi:

We have completed our field work in the above referenced audit. Included with this letter is an index and copies of the audit workpapers which the Commission is maintaining in a Temporary Confidential Status and a listing by workpaper reference. Please sign and date a copy of this letter indicating that you have received these documents. The Utility must file a Request for Confidential Classification according to Rule 25-22.006, F. A. C. in order to maintain this confidentiality. This request must be filed with the Commission Clerk within twenty-one days from today or these workpapers will become public documents.

Thank you for your assistance in this regard, and should you have any questions, please call me at (305) 513-7828.

Sincerely,

A handwritten signature in cursive script, appearing to read "Iliana Piedra".

Iliana Piedra – Audit Manager
Professional Accountant Specialist, APA

Received by: M. Vorgan

Date: 5/3/18

Title: Regulatory Affairs Analyst

Enclosures

c: w/o Lynn M. Deamer, Chief of Auditing, APA
w/o Marisa Glover, Regulatory Analyst Supervisor, APA

CONFIDENTIAL WORKPAPERS

WP NO.	DESCRIPTION	NO. OF PAGES
9	LIST OF INTERNAL AUDITS	2
9-1	NOTES	1
9-2	NOTES	1
9-3	NOTES	1
43-1	SAMPLE	1
43-1.1	FUEL REQUISITION	1
43-1.2	FUEL RECEIPTS	1
43-2	SAMPLE	1
43-2.1	GAS RECEIVING REPORT	1
43-2.2	GAS COMPUTATION REPORT	1
43-2.3	GAS PRICE COMPUTATIONS	1
43-5	FILE OF FUEL TRANSACTIONS	1
43-5.1	FUEL USED RECONCILIATION	1
44-1	SCHEDULE A NOTES	1
44-2	FUEL INVENTORY	1
44-2.1	INVENTORY RECONCILIATION	1
44-2.2	INVENTORY RECONCILIATION	1
44-2.3	FUEL REQUISITION	2
44-3	ADJUSTMENT	1
44-3.1	COAL INVENTORY	1
45-1	INVENTORY ANALYSIS	2
45-2	OIL PURCHASES	1
45-2.1	FOSSIL FUEL INVENTORY	1
45-3	SJRPP	1
45-4	SCHERER	1
45-8	FORM 423-2	1
45-9	LFARS FUEL USED	2
46-1	TRANS SERVICE	1
46-1.1	DEAL JOURNAL	1
46-2	PURCHASE STATEMENT	3
46-2.1	DEAL INFORMATION	1
46-2.2	DEAL INFORMATION	1
46-3	INVOICE	14
46-4	INVOICE	1
47-1	BILLING SUMMARY	1
47-1.1	BILLING SUMMARY	1

CONFIDENTIAL WORKPAPERS

WP NO.	DESCRIPTION	NO. OF PAGES
47-1.2	BILLING SUMMARY	1
47-1.3	BILLING STATEMENT	1
47-1.4	BILLING STATEMENT	1
47-2	INVOICE	1
47-2.1	BILLING REPORT	1
47-2.2	SJRPP REPORT	1
47-2.3	INVOICE	1
47-2.4	BILLING REPORT	1
47-2.5	SALEBACK BILLING	1
47-2.6	PURCHASES	1
47-2.7	INVOICE	1
47-3	CONTRACT REVIEW	1
48-1	BILLING STATEMENT	2
48-1.1	BILLING STATEMENT	1
48-1.2	BILLING STATEMENT	1
48-2	BILLING STATEMENT	2
48-2.1	BILLING STATEMENT	1
48-2.2	BILLING STATEMENT	1
48-2.2.1	MONTHLY BILLING STATEMENT	1
48-2.2.2	DAILY ENERGY PAYMENT SUMMARY	1
48-2.2.3	HOURLY AS AVAILABLE ENERGY PAYMENT	1
48-4	TARIFF	1
50-2	ASSET OPTIMIZATION DETAIL	2
50-2.1	ASSET OPTIMIZATION DETAIL	1
50-2.1.1	ASSET OPTIMIZATION DETAIL	1
50-2.1.2	ASSET OPTIMIZATION DETAIL	1
50-2.1.3	ASSET OPTIMIZATION DETAIL	1
50-2.1.4	ASSET OPTIMIZATION DETAIL	1
50-2.1.5	ASSET OPTIMIZATION DETAIL	1
50-2.1.6	ASSET OPTIMIZATION DETAIL	1
50-2.2	ASSET OPTIMIZATION DETAIL	1
50-2.2.1	ASSET OPTIMIZATION DETAIL	1
50-2.2.2	ASSET OPTIMIZATION DETAIL	1
50-2.2.3	ASSET OPTIMIZATION DETAIL	1
50-2.2.4	ASSET OPTIMIZATION DETAIL	1
50-2.3	ASSET OPTIMIZATION DETAIL	1
50-2.3.1	ASSET OPTIMIZATION DETAIL	1
50-2.3.2	ASSET OPTIMIZATION DETAIL	1
50-2.3.3	ASSET OPTIMIZATION DETAIL	1
50-2.3.4	ASSET OPTIMIZATION DETAIL	1
50-2.4	ASSET OPTIMIZATION DETAIL	1

CONFIDENTIAL WORKPAPERS

WP NO.	DESCRIPTION	NO. OF PAGES
50-2.4.1	ASSET OPTIMIZATION DETAIL	✓ 1
50-2.4.2	ASSET OPTIMIZATION DETAIL	✓ 1
50-2.4.3	ASSET OPTIMIZATION DETAIL	✓ 1
50-2.4.4	ASSET OPTIMIZATION DETAIL	✓ 1
50-2.5	ASSET OPTIMIZATION DETAIL	✓ 2
50-2.5.1	ASSET OPTIMIZATION DETAIL	✓ 1
50-2.5.2	ASSET OPTIMIZATION DETAIL	✓ 1
50-2.5.3	ASSET OPTIMIZATION DETAIL	✓ 1
50-2.5.4	ASSET OPTIMIZATION DETAIL	✓ 1
50-2.5.5	ASSET OPTIMIZATION DETAIL	✓ 1
50-2.5.6	ASSET OPTIMIZATION DETAIL	✓ 1
50-2.5.7	ASSET OPTIMIZATION DETAIL	✓ 1
50-3.1	INCREMENTAL OPTIMIZATION COSTS	✓ 1
51	INVOICE LIST	✓ 1
51-1	INVOICE	✓ 2
53	GAS REPORT	✓ 1
53-1	PURCHASE STATEMENT	✓ 2
53-2	INVOICE	✓ 1
53-3	INVOICE	✓ 1
53-4	RATE SCHEDULE	✓ 1
53-5	INVOICE EXPLANATION	✓ 2

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