

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 11, 2025

TO: Adam J. Teitzman, Commission Clerk, Office of Commission Clerk

FROM: Lynn Deamer, Bureau Chief, Office of Auditing & Performance Analysis *LD*

RE: Docket No.: 20250088-WU
Company Name: Sun Communities Finance LLC d/b/a Water Oak Utility
Company Code: WS755
Audit Purpose: A1b: Staff-Assisted Rate Case
Audit Control No.: 2025-192-1-1

Attached is a copy of the letter to Sun Communities Finance LLC d/b/a Water Oak Utility, advising that the Commission will conduct an Audit; (ACN 2025-192-1-1). The formal report is expected to be issued 9/6/2025 for internal Commission use.

Attachment: Copy of Letter

Cc: Office of Auditing & Performance Analysis File.

COMMISSIONERS:
MIKE LA ROSA, CHAIRMAN
ART GRAHAM
GARY F. CLARK
ANDREW GILES FAY
GABRIELLA PASSIDOMO SMITH

STATE OF FLORIDA



OFFICE OF
AUDITING & PERFORMANCE ANALYSIS
CURT MOURING
DIRECTOR
(850) 413-6854

Public Service Commission

July 11, 2025
VIA ELECTRONIC MAIL

Sun Communities Finance LLC d/b/a Water Oak Utility
Sheri Woodworth
27777 Franklin Road, STE 300
Southfield, MI 48034

Re: Docket No. 20250088-WU; A1b: Staff-Assisted Rate Case; Audit Control No: 2025-192-1-1 (WS755)


Dear Ms. Woodworth:

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. Lynn Deamer will coordinate this audit. Mrs. Deamer can be reached at (850) 413-6830. Questions regarding the audit or audit staff should be directed to to me.

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 September 6, 2025. 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,


Lynn Deamer, Chief of Auditing
Office of Auditing & Performance Analysis

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