## 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 21, 2025

TO:

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

FROM:

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

RE:

Docket No.: 20250001-EI

Company Name: Florida Public Utilities Company

Company Code: EI803

Audit Purpose: A3a: Fuel Cost Recovery Clause

Audit Control No.: 2025-003-1-7

Attached is the final audit report for the Utility stated above, I am sending the Utility a copy of this memo and the audit report. If the Utility desires to file a response to the audit report, it should send a response to the Office of the Commission Clerk. There are no confidential work papers associated with this audit.

Attachment: Audit Report

Cc: Office of Auditing & Performance Analysis

## State of Florida



## **Public Service Commission**

Office of Auditing and Performance Analysis
Bureau of Auditing

## **Auditor's Report**

Florida Public Utility Company
Fuel and Purchased Power Cost Recovery Clause

Twelve Months Ended December 31, 2024

Docket No. 20250001-EI Audit Control No. 2025-003-1-7

July 18, 2025

Sai Rashmitha Kolli Audit Manager

> Lynn Deamer Reviewer

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## **Purpose**

To: Florida Public Service Commission

We have performed the procedures described later in this report to meet the objectives set forth by the Division of Accounting & Finance in its audit service request dated January 2, 2025. We have applied these procedures to the attached summary exhibit and to several related schedules prepared by Florida Public Utility Company in support of its 2024 filing for the Fuel and Purchased Power Cost Recovery Clause in Docket No. 20250001-EI.

The report is intended only for internal Commission use.

## Objectives and Procedures

#### General

#### Definition

Company refers to the Florida Public Utility Company, or FPUC. Fuel Clause refers to the Fuel and Purchased Power Cost Recovery Clause.

#### Revenue

#### Operating Revenues

Objectives: The objectives were to determine the actual Kilowatt Hours (kWh) sold for the period January 1, 2024, through December 31, 2024, and whether the Company applied the Commission-approved cost recovery factor to actual kWh sales for the Fuel Clause.

**Procedures:** We reconciled the 2024 filing to the Company's monthly revenue reports and general ledger. We computed the factors by rate code and compared them to the last Commission Order No. PSC-2024-0481-FOF-EI. We selected a sample of residential and commercial customers' bills for May 2024 and October 2024 and recalculated each to verify the use of the correct tariff rate. No exceptions were noted.

## Expense

#### Operation and Maintenance Expense

Objectives: The objectives were to verify whether Operation and Maintenance (O&M) Expense listed on the Company's Schedule C1 filing was supported by adequate documentation, the expenses were appropriately recoverable through the Fuel Clause, and the expenses were in compliance with Commission Order No. 14546, in Docket No. 850001-EI-B.

**Procedures:** We traced expenses in the filing to the general ledger. We selected a sample of O&M Expenses for testing for all twelve months of 2024. The source documentation for selected items were reviewed to ensure the expense were related to the Fuel Clause and charged to the correct accounts. No exceptions were noted.

#### Other

#### Revenue Expansion Factor

**Objectives:** The objective was to verify whether the revenue expansion factor applied to any capital investments being recovered through the fuel clause contained a component of bad debt expense.

**Procedures:** We requested support for whether the revenue expansion factor applied to any capital investments being recovered through the Fuel Clause contained a component of bad debt expense. Per the Company response, the revenue expansion factor used for clause calculations does not contain any component for bad debt expense. No exceptions were noted.

## True-up

**Objectives:** The objective was to determine if the True-Up and Interest Provision as filed on Schedule C1 was properly calculated.

**Procedures:** We traced the December 31, 2023, True-Up Provision to the Commission Order. We recalculated the True-Up and Interest Provision amounts as of December 31, 2024, using the Commission-approved beginning balance as of December 31, 2023, the Financial Commercial Paper rates, and the 2024 Fuel Clause revenues and costs. No exceptions were noted.

### **Analytical Review**

**Objectives:** The objective was to perform an analytical review of the Company's Fuel Clause Revenues and Expenses to determine if there were any material changes or inconsistencies from the prior year.

**Procedures:** We compared 2024 revenues and expenses to 2021, 2022 and 2023. We requested explanations from the Company for significant changes to revenues. The company-provided explanations were sufficient.

# Audit Findings

None

# **Exhibit**

**Exhibit 1: True Up and Interest Provision** 

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