

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

Petition for Recovery of Costs Associated with)	
Named Tropical Systems during the 2023 and 2024)	DOCKET NO.: 2024172-EI
Hurricane Seasons and Replenishment of)	
Storm Reserve by Tampa Electric Company)	FILED: August 13, 2025
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JOINT STIPULATIONS

Tampa Electric Company (“Tampa Electric” or “the company”) and the Office of Public Counsel (“OPC”) (individually “Party” and collectively “Parties”) hereby submit the following Joint Stipulations to the Florida Public Service Commission for approval.

BACKGROUND

1. On June 14, 2019, the Commission entered Order No. PSC-2019-0234-AS-EI in Docket No. 20170271-EI, which approved Tampa Electric’s 2019 Storm Cost Settlement Agreement. Under this Agreement, Tampa Electric agreed to follow several “Future Process Improvements” covering a broad range of storm cost recovery issues, including: (1) contracting and vendor engagement; (2) travel and work policies; (3) cost documentation; (4) auditing and regulatory recovery processes; and (5) a methodology for determining incremental costs.

2. Pursuant to the 2019 Storm Cost Settlement Agreement, Tampa Electric contracted with PricewaterhouseCoopers (“PwC”) to perform an outside examination of the company’s incremental storm restoration costs associated with Hurricane Ian. PwC found that Tampa Electric management’s assertion related to Hurricane Ian costs was fairly stated.¹

3. On June 13, 2024, the Commission entered Order No. PSC-2024-0190-FOF-EI in Docket No. 20230019-EI, which approved a set of stipulations between Tampa Electric,

¹ See DN 04348-2023, filed July 28, 2023 in Docket No. 20230019-EI.

OPC, and Walmart that reaffirmed the Future Process Improvements in Tampa Electric's 2019 Storm Cost Settlement Agreement and imposed additional process improvements.

4. On December 27, 2024, Tampa Electric filed a Petition for Recovery of Costs Associated with Named Tropical Systems During the 2023 and 2024 Hurricane Seasons and Replenishment of Storm Reserve ("Petition").² Through this Petition, Tampa Electric requested authority to implement an interim storm restoration recovery charge to recover \$463.6 million in incremental storm restoration costs related to Hurricanes Idalia, Debby, Helene, and Milton as well as replenishment of its storm reserve.

5. On February 24, 2025, the Commission entered Order No. PSC-2025-0062-PCO-EI, which authorized the company to implement the interim storm restoration recovery charge subject to refund and directed Tampa Electric to "file documentation of the total actual storm costs for our review and true-up of any excess or shortfall."

STIPULATIONS

6. The Parties stipulate and agree that Tampa Electric will engage PwC to examine Tampa Electric's storm costs associated with Hurricane Milton to ensure that those storm costs are accurate, incurred within the appropriate time period, adequately and completely supported, and properly approved.

7. The Parties stipulate and agree that the scope and method for PwC's examination will be as follows:

- a. PwC will review whether the company's internal controls framework for Hurricane Milton is consistent with the framework tested for Hurricane Ian

² See DN 10371-2024, filed December 27, 2024 in Docket No. 20240172-EI.

through interviews with company personnel and review of policies and procedures.

- b. PwC will sample Hurricane Milton costs, including all cost categories presented on the summary of storm costs.
- c. PwC's prior experience examining the company's Hurricane Ian costs will allow PwC to focus testing on the largest invoices and a random sampling of the remaining population of invoices.
- d. Testing will focus on the largest cost categories, which are line and vegetation contractors and logistics costs incurred directly by the utility such as staging sites, base camps, hotels, and meals. This testing will include: (1) comparisons between vendor employee rosters and approved timesheets; (2) review of relevant documents such as executed contracts, labor and equipment rates, established workday hours, overtime and double time criteria, and vendor employee rosters; and (3) inspection and comparison of invoices to submitted timesheets.
- e. PwC will review the company's application of the Incremental Cost and Capitalization Approach ("ICCA") methodology set out in Rule 25-6.0143 of the Florida Administrative Code, and whether the company's application of that Rule is consistent with its application in Hurricane Ian and the process improvements memorialized in Order No. PSC-2024-0190-FOF-EI.

8. The Parties stipulate and agree that the company may include the costs the company incurs to complete PwC's attestation review in the final total of "actual recoverable storm costs" and, subject to Commission approval, recover those costs as part of the final true-

up procedure described in Order No. PSC-2025-0062-PCO-EI, issued February 24, 2025 in Docket No. 20240172-EI.

9. The parties agree that the intent of the storm attestation is to reduce the need for discovery in the pending and future storm dockets, as well as avoid the need for future storm attestations or audits unless there is a substantive material change in processes, procedures or FPSC rules and requirements. The parties agree that performing the previous attestation for Hurricane Ian, and for Hurricane Milton in the pending storm docket, does not mean that any party is agreeing or acquiescing that similar attestations or audits are needed or shall be performed in future storm dockets.

DATED this 13th day of August, 2025.

Respectfully submitted,



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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Joint Stipulations, filed on behalf of Tampa Electric Company and the Office of Public Counsel, has been furnished by electronic mail on this 13th day of August, 2025 to the following:

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