

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: September 29, 2025

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

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

RE: Docket No.: 20250110-WS
Company Name: Orchid Springs Development Corporation
Company Code: WS789
Audit Purpose: B1c: Certificate Transfer
Audit Control No.: 2025-272-1-1

Attached is a copy of the letter to Orchid Springs Development Corporation, advising that the Commission will conduct an Audit; (ACN 2025-272-1-1). The formal report is expected to be issued 12/22/2025 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
CURTIS M. MOURING
DIRECTOR
(850) 413-6854

Public Service Commission

September 29, 2025
VIA ELECTRONIC MAIL

Orchid Springs Development Corporation
Albert Cassidy
346 East Central Avenue
Winter Haven, FL. 33880-3046

Re: Docket No. 20250110-WS; B1c: Certificate Transfer; Audit Control No: 2025-272-1-1 (WS789)

Dear Mr. Cassidy:

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. Ronald Mavrides will coordinate this audit. Mr. Mavrides can be reached at (813) 637-8665. Questions regarding the audit or audit staff should be directed to Mr. Mavrides or to me. My phone number is (850) 413-6830.

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 December 22, 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,

A handwritten signature in black ink, appearing to read "Lynn Deamer".
Lynn Deamer, Chief of Auditing
Office of Auditing & Performance Analysis

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