

**State of Michigan
Civil Service Commission**

Capitol Commons Center, P.O. Box 30002
Lansing, MI 48909

Position Code

1. AUDITORA

POSITION DESCRIPTION

This position description serves as the official classification document of record for this position. Please complete the information as accurately as you can as the position description is used to determine the proper classification of the position.

2. Employee's Name (Last, First, M.I.)	8. Department/Agency LICENSING AND REGULATORY AFF
3. Employee Identification Number	9. Bureau (Institution, Board, or Commission) Public Service Commission
4. Civil Service Position Code Description Auditor-A	10. Division Energy Resources
5. Working Title (What the agency calls the position) Auditor	11. Section Renewable Energy
6. Name and Position Code Description of Direct Supervisor HARLOW, JESSE J; STATE ADMINISTRATIVE MANAGER-1	12. Unit
7. Name and Position Code Description of Second Level Supervisor PROUDFOOT, PAUL A; STATE DIVISION ADMINISTRATOR	13. Work Location (City and Address)/Hours of Work 7109 W. Saginaw Hwy, Lansing, MI 48917 Remote work available / 8 am – 5 pm, M-F

14. General Summary of Function/Purpose of Position

This position performs as an audit leader and investigations of the financial and operating records of regulated utilities, utilizing laws, regulations and Commission policies to determine the appropriateness of cost recovery for Renewable Energy Plans (REP) and REP Reconciliations (Recons) for utilities with fewer than 2,000,000 customers. Both types of utility implemented programs are the Public Service Commission's (PSC) regulatory responsibilities under Public Act (PA) 295, as amended by PA 342 of 2016 and PA 235 of 2023 (Act). Must stay informed of current federal, state, and local tax laws, generally accepted accounting principles, developments within the regulated utility industry and basic concepts involved in utility rate regulation. This position provides expert testimony in major contested cases. Auditing of these programs within this section of the PSC currently total over \$50 Billion. Auditing will focus on the legislatively required standards of the Renewable Energy (RE) programs.

15. Please describe the assigned duties, percent of time spent performing each duty, and what is done to complete each duty.

List the duties from most important to least important. The total percentage of all duties performed must equal 100 percent.

Duty 1

General Summary:

Percentage: 50

Performs as an audit leader in the field audits of small, and medium sized companies with fewer than 2,000,000 customers, or performs as a designated task force or special project leader on in-house projects, or as the lead worker on special field assignments.

Individual tasks related to the duty:

- Analyze company's annual financial reconciliation filings, review testimony and exhibits for discrepancies.
- Prepare audit requests and review submitted responses.
- Examine company financial and operation records supplied to support costs incurred in the Recons and REPs and supporting documents.
- Conduct audits and financial reviews of regulated energy providers for annual Recons and Biennial REPs.
- Conduct audits in accordance with Commission auditing methods and other supplemental audit guidelines. Performs as an audit leader.
- Perform oral and written communications with company personnel to obtain supplemental and explanatory information.
- Prepare summaries of audit findings and recommendations.
- File testimony and perform as an expert witness in those reconciliation cases if needed. Conduct on-site audits as needed.
- Discuss regulatory issues that arise with supervisor and other Commission staff members. Prepare and submit written reports to supervisor or other staff officials as requested.

Duty 2

General Summary:

Percentage: 20

Prepare written expert testimony and perform as a key witness in major contested cases.

Individual tasks related to the duty:

- Prepare written expert testimony on Renewable Energy referenced issues in IRP and rate cases for submission in contested case proceedings.
- Prepare exhibits in contested cases.
- Function as a witness before legislative committees. Perform as a contributing witness during cross-examination in an administrative hearing.
- Testify in Public Service Commission proceedings. Function as a witness before legislative committees when needed.
- Review testimonies prepared by other expert staff witnesses submitted to the docket for the purpose of discovery and cross-examination.
- Draft Initial and Reply Briefs for use by Staff Council, coordinating submission of Staff witnesses' materials by filing deadline.

Duty 3

General Summary:

Percentage: 10

Case Work - Work with other organizational divisions of the staff in major controversial cases or on major special projects or field assignments.

Individual tasks related to the duty:

- Read regulated utility rate cases, IRP cases and demand response reconciliations along with any other case proceeding before the Commission whether contested or not contested that may include Renewable Energy data and information. Analyze this information and provide expert opinions and insights, along with draft expert testimony regarding the Renewable Energy implications on those cases.
- Support other staff cross divisionally to inform and educate on the implications of Renewable Energy to other parts of the Commission.
- Provide auditing assistance to other sections within the Commission on renewable energy issues.
- Review and assist other staff with renewable energy issues included in the rate cases.

Duty 4**General Summary:****Percentage: 10**

Represent the Commission with outside groups, state agencies, or regulated utility companies. Considerable political sensitivity is required.

Individual tasks related to the duty:

- Discuss regulatory issues that arise with supervisor and other Commission staff members. Maintain good working relations between Commission staff and company personnel. Prepare and submit written reports to supervisor or other staff officials as requested.
- Create spreadsheets for special analysis and PowerPoint presentations for delivery at collaborative meetings or informative meetings with other staff at Commission.
- Draft letters, memos, or reports as requested.
- Represent the Commission and Renewable Energy Section in interaction with other Commission staff members, and in communications with officials of regulated energy companies.

Duty 5**General Summary:****Percentage: 10**

Other duties as assigned.

Individual tasks related to the duty:

- Create spreadsheets for special analysis. Draft letters, memos, or reports as required. Review data for accuracy.
- Discuss regulatory issues that arise with supervisor and other Commission staff members. Maintain good working relations between the Commission Staff and company personnel. Prepare and submit written reports to manager or other staff officials as required.
- Attend Collaborative meetings, other special interest topics at Commission. Read industry publications.
- Attend utility presentations.
- Keep abreast of changes in auditing techniques, trends to the profession, industry developments, and changes in the accounting environment.

16. Describe the types of decisions made independently in this position and tell who or what is affected by those decisions.

Making recommendations on audit findings or other assigned financial analysis, or the use of alternate methodologies for assessing regulatory alternatives.

After review of any submitted audit responses, additional requests may be necessary. This auditing position would identify when expanded audits are necessary.

17. Describe the types of decisions that require the supervisor's review.

Final recommendations to be adopted; when there are conflicting priorities which are of equivalent importance; policy decisions, clarifications on policy directives.

18. What kind of physical effort is used to perform this job? What environmental conditions in this position physically exposed to on the job? Indicate the amount of time and intensity of each activity and condition. Refer to instructions.

Job is performed primarily from home but may include some in office work. Frequent travel is required to attend training seminars, perform on-site analysis at utility premises, and attend utility presentations. Must be able to use a telephone, monitor, and keyboard, with accommodation as needed.

19. List the names and position code descriptions of each classified employee whom this position immediately supervises or oversees on a full-time, on-going basis.

Additional Subordinates

20. This position's responsibilities for the above-listed employees includes the following (check as many as apply):

- | | | | |
|----------------------------|------------------------------------|----------------------------|---------------|
| <input type="checkbox"/> N | Complete and sign service ratings. | <input type="checkbox"/> N | Assign work. |
| <input type="checkbox"/> N | Provide formal written counseling. | <input type="checkbox"/> N | Approve work. |
| <input type="checkbox"/> N | Approve leave requests. | <input type="checkbox"/> N | Review work. |

N Approve time and attendance.

N Provide guidance on work methods.

N Orally reprimand.

N Train employees in the work.

22. Do you agree with the responses for items 1 through 20? If not, which items do you disagree with and why?

Yes.

23. What are the essential functions of this position?

This position performs audit and investigation of the financial and operating records of regulated utilities, utilizing laws, regulations and Commission policies to determine the appropriateness of cost recovery for Renewable Energy Plans (REP) and REP Reconciliations (Recons).

24. Indicate specifically how the position's duties and responsibilities have changed since the position was last reviewed.

25. What is the function of the work area and how does this position fit into that function?

Since 2009, and the establishment of Renewable Energy portfolio requirements for all regulated and non-regulated electric providers, the duties in this section have increased in quantity and size. Also, since that time, this section is now responsible for Renewable Energy issues which may appear in rate cases, IRP cases, and other cases of relevance. The need to supply testimony on all the above listed cases has increased the amount of assignments and job duties required by this section. With the addition of all these cases to this section, the financial responsibility of Renewable Energy cases have grown exponentially and with one auditor in the section currently, expanded and in-depth audits are not feasible. The addition of this auditor to this section would ensure the rates imposed on residents and businesses are being spent prudently and reasonably.

This position performs audit and investigation of the financial and operating records of regulated utilities, utilizing laws, regulations and Commission policies to determine the appropriateness of cost recovery for Renewable Energy Plans (REP) and REP Reconciliations (Recons).

26. What are the minimum education and experience qualifications needed to perform the essential functions of this position.

EDUCATION:

Possession of a bachelor's degree with at least 24 semester (36 term) credits in accounting.

EXPERIENCE:

Auditor 12

Three years of professional experience auditing accounting, financial, and operations records equivalent to an Auditor, including one year equivalent to an Auditor P11.

Alternate Education and Experience**Auditor 9 - 12**

Possession of a bachelor's degree with at least 24 semester (36 term) credits in one or a combination of the following: finance, economics, information systems, business analytics, data analytics, statistics, quantitative methods, data science, or management may be substituted for the education for agency positions responsible for internal auditing or Office of Auditor General positions responsible for auditing.

Possession of a Certified Internal Auditor certification or a Certified Information System Auditor certification may be substituted for one year of experience at the P11 level for positions responsible for internal auditing.

Possession of a Certified Management Accountant certification (CMA) may be substituted for six months of experience at the P11 level.

Possession of a Certified Public Accountant certification (CPA) may be substituted for one year of Auditor experience.

KNOWLEDGE, SKILLS, AND ABILITIES:

Excellent communication skills, both written and oral. Knowledge of generally accepted accounting principles; practices, methods, and techniques of auditing; and statutes, rules, and regulations applicable to public utility auditing desirable. Ability to analyze the financial condition of public utilities; interpret regulatory laws pertaining to public utilities; recognize errors in accounting practices, defend audit findings; maintain records, reports, and favorable public relations. Good computer skills, including ability to use Microsoft Word, Excel, Power Point, and ability to learn other software as needed.

CERTIFICATES, LICENSES, REGISTRATIONS:

Valid Michigan Driver's License to be able to travel to audit locations.

NOTE: Civil Service approval does not constitute agreement with or acceptance of the desired qualifications of this position.

I certify that the information presented in this position description provides a complete and accurate depiction of the duties and responsibilities assigned to this position.

Supervisor

Date

TO BE FILLED OUT BY APPOINTING AUTHORITY

Indicate any exceptions or additions to the statements of employee or supervisors.

N/A

I certify that the entries on these pages are accurate and complete.

Appointing Authority

Date

I certify that the information presented in this position description provides a complete and accurate depiction of the duties and responsibilities assigned to this position.

Employee

Date