

<b>Position Code</b>	
1.	AUDITORE

**State of Michigan**  
**Civil Service Commission**  
 Capitol Commons Center, P.O. Box 30002  
 Lansing, MI 48909  
**POSITION DESCRIPTION**

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

<b>2. Employee's Name (Last, First, M.I.)</b>	<b>8. Department/Agency</b>
	LICENSING & REGULATORY AFFAIRS
<b>3. Employee Identification Number</b>	<b>9. Bureau (Institution, Board, or Commission)</b>
	PUBLIC SERVICE COMMISSION
<b>4. Civil Service Position Code Description</b>	<b>10. Division</b>
AUDITOR 9-P11	ENERGY RESOURCES
<b>5. Working Title (What the agency calls the position)</b>	<b>11. Section</b>
AUDITOR	RENEWABLE ENERGY
<b>6. Name and Position Code Description of Direct Supervisor</b>	<b>12. Unit</b>
JESSE HARLOW, STATE ADMIN MANAGER 15	
<b>7. Name and Position Code Description of Second Level Supervisor</b>	<b>13. Work Location (City and Address)/Hours of Work</b>
PAUL PROUDFOOT, STATE DIVISION ADMIN 17	7109 W. SAGINAW HWY., LANSING, MI 48917 M-F 8:00 AM - 5:00 PM

**14. General Summary of Function/Purpose of 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) for companies with less than 2,000,000 customers. Must learn and 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. 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 of Duty 1**                      % of Time   50  

Participate in audits as part of a team. Does not serve as project leader.

**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.
- Participate in audits as part of a team in accordance with Commission auditing methods and other supplemental audit guidelines for annual Recons and Biennial REPs.
- Perform oral and written communications with company personnel to obtain supplemental and explanatory information.
- Prepare summaries of audit findings.
- File testimony 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 of Duty 2**                      % of Time   20  

Prepare written testimony in cases concerning Renewable Energy referenced issues in IRP.

**Individual tasks related to the duty.**

- Prepare written testimony on Renewable Energy referenced issues in IRP and rate cases for submission in case proceedings.
- Perform as a staff witness in a contributing capacity during an administrative hearing.
- 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 of Duty 3**

**% of Time** 10

Work with other organizational divisions of the staff in non-controversial cases. Work with outside groups, agencies, interested or intervening parties, and regulated utility companies.

**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 opinions and insights, along with draft 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.

Duty 4

**General Summary of Duty 4**

**% of Time** 10

Provide support to the Commission and Renewable Energy Section in interactions with other Commission staff members, and in communications with officials of regulated energy companies.

**Individual tasks related to the duty.**

- 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.
- Work as a team member on outside groups in consultation but would not generally represent the Commission.

Duty 5

**General Summary of Duty 5**

**% of Time** 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.

Duty 6

**General Summary of Duty 6**

**% of Time** \_\_\_\_\_

**Individual tasks related to the duty.**

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

After review of any submitted audit responses, additional requests may be necessary. This auditing position would eventually be able to 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 is 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. Limited 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. (If more than 10, list only classification titles and the number of employees in each classification.)**

<u>NAME</u>	<u>CLASS TITLE</u>	<u>NAME</u>	<u>CLASS TITLE</u>

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

- |   |  |
|---|--|
| <input type="checkbox"/> Complete and sign service ratings. | <input type="checkbox"/> Assign work.                      |
| <input type="checkbox"/> Provide formal written counseling. | <input type="checkbox"/> Approve work.                     |
| <input type="checkbox"/> Approve leave requests.            | <input type="checkbox"/> Review work.                      |
| <input type="checkbox"/> Approve time and attendance.       | <input type="checkbox"/> Provide guidance on work methods. |
| <input type="checkbox"/> Orally reprimand.                  | <input type="checkbox"/> 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:**

Bachelor's Degree with not less than 24 semester or 36 term credits in accounting.

**EXPERIENCE:**

Auditor 9 No specific type or amount is required.

Auditor 10 One year of professional experience auditing accounting, financial, and operations records equivalent to an Auditor 9.

Auditor P11 Two years of professional experience auditing accounting, financial, and operations records equivalent to an Auditor, including one year equivalent to an Auditor 10.

**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 of this position does not constitute agreement with or acceptance of the desirable qualifications for 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's Signature

\_\_\_\_\_  
Date

**TO BE FILLED OUT BY APPOINTING AUTHORITY**

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

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

\_\_\_\_\_  
Appointing Authority Signature

\_\_\_\_\_  
Date

**TO BE FILLED OUT BY EMPLOYEE**

*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's Signature

\_\_\_\_\_  
Date

**NOTE: Make a copy of this form for your records.**