

CLASSIFICATION SPECIFICATION

FLSA:	EXP	Job Code:	ACV32935
Job Class Code:	001	Salary Schedule:	ASRRUTIL
EEO Category:	01	Grade:	23
Workers Comp Code:	8803		

Job Code Established:	12/27/84	Effective Date:	12/27/84
Job Code Revised:	03/23/98	Effective Date:	

JOB CODE SERIES: Utilities Series

JOB CODE TITLE: UTILITIES AUDIT MANAGER

HRIS TITLE: UTILS AUDIT MGR

WORK DESCRIPTION: Manages a staff auditing the financial records of intra/interstate public utilities; plans and evaluates all work activities performed by the staff; performs audits of the most complex utilities; prepares reports of findings and analysis, for use by rate analysts during study of a utility's request for a rate increase; attends rate hearings before the Arizona Corporation Commission; assists the Director in the Administration of RUCO offices; e.g., review of financial statements and reports, preparation of annual budget request, various personnel matters; and recommends office policy and procedures to the Director.

WORK ACTIVITIES: Prepare testimony, exhibits and studies to support ruco's suggested adjustments in rates. Ensure compliance with acc, federal and state requirements, guidelines, and practices. Review recommendations of acc staff and other intervenors. Take lead responsibility for analyzing and evaluating financial and accounting records and systems of utilities who request increases in rates charted to residents, to determine whether ruco intervention on behalf of residents is appropriate. Present testimony and exhibits under oath before the acc. Oversee outside consultants testimony and recommendations. Plans for better use of material and personnel resources in a work unit; examines materials, confers with superiors and staff, analyzes, evaluates, makes determinations. Examines financial and accounting data and records of utility companies in order that their rate structure and rates may be evaluated. Conducts entrance and exit interviews to explain the details of the scope and depth of audit. Conducts audits of financial records of utility companies to determine compliance with state and corporation commission laws, rules and regulations. Resolves problems and questions presented by subordinate staff regarding work processes, policies, organization or methods. Devises a timetable, schedule or agenda for achievement of work objectives, completion of projects or development of changes in work processes. Directs, instructs, explains and counsels subordinate workers in carrying out a variety of tasks. As a planning device, gathers data on workload or service load over designated period, then, making adjustment based on calculated estimates, projects same figures for future period. Reviews and makes determinations regarding in-State and out-of-State travel requests for staff. Reviews work projects or achievements of subordinate workers; evaluates work and formulates plans for improvement.

Compares data from several sources to assure compliance with technical specifications, rules, or other technical documents, using judgment and relying upon considerable knowledge of the subject material. Attends supervisory or work system management staff meetings; gives and receives information, participates in problem-solving and decision-making.

Gives and receives information requiring considerable judgment and authority regarding current and specific business of the work unit by telephone or direct contact.

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Performs related work as required.

WORK CONDITIONS: Travel with overnight stays

SUPERVISION: Reports to RUCO Director

WORK RESULTS/PRODUCTS: A functioning and operational work unit; audits and analyses completed.

RESPONSIBILITY: For assuring that all work activities of the unit are accomplished in a timely, accurate and professional manner; effective management and supervision of staff; provisions of training for staff

AUTHORITY: Review requests from utilities for increases in rates, and decide whether to intervene in hearings before the Arizona Corporation Commission on behalf of residential ratepayers. Select from proposals for services from consultants; make decisions during the course of their work on work process and focus.

Determine the most appropriate accounting methodologies and procedures to use in analyzing and auditing financial records of utilities. Work with Arizona Corporation Commission (ACC) staff, utility managers and employees, consultants and consumers to resolve questions regarding financing, revenues, costs and rate base. To review, evaluate and approve completed work of subordinates.

KNOWLEDGE, SKILLS AND ABILITIES

Knowledge of: managerial practices and supervisory techniques; principles and practices of auditing and accounting; principles and practices of setting utility rates; Federal and State laws, rules, regulations and income tax laws as they pertain to the regulation of utilities; computerized products used in auditing and accounting systems and processes; policies and procedures established for work system.

Skill/Ability to: work management and leadership; applying auditing and accounting methods and techniques; applying utility rate setting methods and techniques; applying and interpreting Federal and State laws, rules, regulations and income tax laws as they pertain to the regulation of utilities; using computerized products in auditing financial systems; mathematical computations; oral and written communications; interpersonal relationships.