

DUTY STATEMENT

CALIFORNIA PUBLIC UTILITIES COMMISSION

DIVISION Utility Audits, Risk and Compliance Division		EFFECTIVE DATE
BRANCH/SECTION Utility Audits Branch (UAB)		CLASS TITLE Senior Management Auditor (SMA) Specialist
WORKING DAYS AND WORKING HOURS 8:00 AM – 5:00 PM		PHYSICAL WORK LOCATION Sacramento/ San Francisco (Hybrid)
INCUMBENT (if known)		CURRENT POSITION NUMBER (Agency - Unit - Class – Serial) 680-417-4161- xxx
YOU ARE A VALUED MEMBER OF THE DEPARTMENT'S TEAM. YOU ARE EXPECTED TO WORK COOPERATIVELY WITH TEAM MEMBERS AND OTHERS TO ENABLE THE DEPARTMENT TO PROVIDE THE HIGHEST LEVEL OF SERVICE POSSIBLE. YOUR CREATIVITY AND PRODUCTIVITY ARE ENCOURAGED. YOUR EFFORTS TO TREAT OTHERS FAIRLY, HONESTLY AND WITH RESPECT ARE IMPORTANT TO EVERYONE WHO WORKS WITH YOU.		
BRIEFLY (1 or 2 sentences) DESCRIBE THE POSITION'S ORGANIZATIONAL SETTING AND MAJOR FUNCTIONS: Under the direction of the Program and Project Supervisor, the SMA is responsible for planning, organizing, and leading the work of a group of audit staff members performing various complex financial, attestation, and compliance audits, such as water and sewer utility audits, balancing account audits, communications audits, California Public Utilities Commission (CPUC) user fees audits, energy program audits, energy procurement audits, and audits requested by CPUC divisions or Commissioners, per professional auditing standards.		
% of time performing duties	Indicate the duties and responsibilities assigned to the position and the percentage of time spent on each. Group related tasks under the same percentage with the highest percentage first. <i>(Use additional sheet if necessary)</i>	
	<u>ESSENTIAL FUNCTIONS:</u>	
30%	<u>Audit Tasks:</u> Oversee performance of complex financial, attestation, and compliance audits/reviews and/or third-party contract audits that include evaluating utility companies' compliance with applicable regulatory and legal requirements. Prepare audit plans, to include but not limited to, determining the purpose, source, scope, methodology, budget hours and milestone dates for purposes of audit planning and developing effective audit strategies. Review audit reports and work papers prepared by staff members for accuracy, clarity, and support; and ensure conformance with professional auditing standards. Prepare and/or edit comprehensive work papers, findings, recommendations, and audit reports and ensure that all findings, conclusions and recommendations are supported by appropriate and sufficient evidence and meet audit objectives in compliance with auditing standards. Develop all elements of audit findings, to include but not limited to, cause and effect, relevant to the program being audited. Serve as a subject matter expert on water and sewer utility audits, balancing account audits, communications audits, energy program audits, and/or energy procurement audits to determine the level of utility companies' compliance with applicable policies, procedures, laws, and regulations. Prepare audit planning documents, perform audit field work at your desk or at a worksite, and prepare comprehensive audit reports as required by professional auditing standards to achieve the set audit objectives.	
20%	<u>Lead Auditor Tasks:</u> Act as a lead in audit engagements by leading and directing staff members, including assigning, coordinating and monitoring of audit tasks, in performing comprehensive engagements in compliance with professional auditing standards. Perform first-level review of the work papers and provide coaching notes to ensure audit objectives are being met and professional audit standards are being followed. Provide consultative services to staff members regarding the most complex audit issues and provide on-the-job training to staff members and assist in mentoring and coaching staff members; manage project deliverables and serve as a team lead for complex audits and special projects. Serve as subject matter expert on audit programs and relevant requirements, and	

DUTY STATEMENT**CALIFORNIA PUBLIC UTILITIES COMMISSION**

	develop audit objectives, scopes, and audit programs in accordance with professional auditing standards and CPUC policies.
10%	Lead presentations and facilitate effective entrance/exit conferences with utility companies to communicate audit objectives, methodologies, and audit results; and lead audit progression meetings with UAB management to provide up-to-date audit progress at critical milestones
10%	<u>Audit-Related Tasks:</u> Manage complex third-party contracts and/or interagency agreements for financial, management and compliance audits, to include but not limited to, draft scope of work for audits that include evaluating compliance with the requirements of applicable statutes and CPUC directives.
10%	Make presentations to CPUC decision-makers and management concerning audit findings, conclusions, recommendations, and other relevant topics; develop alternatives and recommendations for the resolution of findings. Advise management on diverse and multi-faceted audit issues that require analysis of data with multiple challenges and criteria to develop more effective audit strategies.
5%	<u>Other Tasks:</u> Perform in-depth research on federal and state laws, as well as accounting pronouncements that impact public utilities' costs of services. Develop comprehensive policies for the CPUC to guide public utilities on their accounting and reporting practices for the purpose of setting reasonable utility rates for California consumers.
5%	<u>Other Tasks (continued):</u> Lead special assignments, attend external meetings, and conduct presentations as assigned, and assist other audit staff within the branch. Complete any applicable required administrative functions including travel claims, timesheets, and internal meetings in compliance with applicable department and state rules, regulations, and processes to ensure timely processing, payment, or scheduling.
5%	Schedule and attend Continuing Professional Education (CPE) courses as required by professional auditing standards. Complete other mandatory trainings and required forms.
5%	<u>MARGINAL FUNCTIONS:</u> Perform other job-related duties as assigned.
	<u>KNOWLEDGE AND ABILITIES</u> <i>[From Class Specs]</i> Knowledge of: Principles and practices of organizational management, accounting, and auditing. Elementary statistics; organization and management in the public and private sector, current trends, and problems in governmental management; principles of electronic data processing, the uniform accounting system, and the financial organization and procedures of the State of California, policies, rules, and regulations of the Legislature, State Controller, State Treasurer, Department of Finance, and central control agencies as they relate to State agency financial and program management activities. Principles and techniques of personnel management and supervision; methods of auditing through electronic data processing systems; applications of probability sampling to auditing; program budgeting. Organization and management of a broad range of State agencies; group leadership techniques; program planning and evaluation; Department's Affirmative Action Program objectives; a

DUTY STATEMENT**CALIFORNIA PUBLIC UTILITIES COMMISSION**

manager's role in the Affirmative Action Program and the processes available to meet affirmative action objectives.

Ability to: Learn and apply general and specialized accounting and management auditing principles and procedures as used in State Government. Conduct financial and management duties of a variety of State agencies, governmental jurisdictions, and other entities; make investigations of accounting and financial organization procedures and problems; communicate effectively; and analyze data and take effective action. Plan, organize, and direct the work of a small group of auditors engaged in management audits, assume responsibility for complex audit studies. ("Understanding of and effectiveness in carrying out State and departmental equal employment opportunity and affirmative action policies."). Plan, organize, and direct the work of a staff engaged in a variety of complex, technical, management audits; work effectively with top level managers of State agencies and other organizations. ("Understanding of and effectiveness in carrying out State and departmental equal employment opportunity and affirmative action policies.").

WORK ENVIRONMENT, PHYSICAL OR MENTAL ABILITIES:

- Proficiency with communications-related technologies, including personal computer applications, telecommunications equipment, Internet, voicemail, email, etc.
- Maintain professional proficiency and development in accordance with professional auditing standards.
- Ability to travel to worksites away from headquarters which could require extended hours of work and/or overnight or multiple-day trips on a continuous basis.
- Ability to drive State owned or rented vehicles.
- Possession of a valid California Driver License. Position is subject to DMV Pull notification.

SUPERVISOR'S STATEMENT: ***I HAVE DISCUSSED THE DUTIES OF THE POSITION WITH THE EMPLOYEE***

SUPERVISOR'S NAME (Print)

SUPERVISOR'S SIGNATURE

DATE

EMPLOYEE'S STATEMENT: ***I HAVE DISCUSSED WITH MY SUPERVISOR THE DUTIES OF THE POSITION AND HAVE RECEIVED A COPY OF THE DUTY STATEMENT***

The statements contained in this duty statement reflect general details as necessary to describe the principal functions of this job. It should not be considered an all-inclusive listing of work requirements. Individuals may perform other duties as assigned, including work in other functional areas to cover absence of relief, to equalize peak work periods or otherwise balance the workload.

EMPLOYEE'S NAME (Print)

EMPLOYEE'S SIGNATURE

DATE