

STATE OF OHIO (DAS)CLASSIFICATION
SPECIFICATION**CLASSIFICATION SERIES:**

Utility Auditor

SERIES NO.:

6616

MAJOR AGENCIES:

Public Utilities Commission only

EFFECTIVE DATE:

02/26/2012

SERIES PURPOSE:

The purpose of the utility auditor occupation is to conduct rate case investigations & determine compliance to mandated regulations & procedures.

At the first level, incumbents receive training on reviewing utility rate increase applications & examining of utility company records.

At the second level, incumbents conduct assigned phases of rate case investigations & determine compliance to mandated regulations & procedures.

At the third level, incumbents act as lead worker over lower-level utility auditors & conduct special utility investigations.

This class is restricted for use in Public Utilities Commission only.

CLASS TITLE:

Utility Auditor 1

CLASS NUMBER:

66161

EFFECTIVE DATE:

03/07/2004

CLASS CONCEPT:

The entry level class works under immediate supervision & requires working knowledge of financial operations of public utility companies in order to receive training on reviewing utility rate increase applications & examining utility company records.

CLASS TITLE:

Utility Auditor 2

CLASS NUMBER:

66162

EFFECTIVE DATE:

11/12/1995

CLASS CONCEPT:

The full performance level class works under general supervision & requires considerable knowledge of financial operations of public utility companies in order to conduct assigned phases of rate case investigations independently or as team member assigned on project basis & determine compliance to mandated regulations & procedures.

CLASS TITLE:

Utility Auditor Coordinator

CLASS NUMBER:

66163

EFFECTIVE DATE:

11/12/1995

CLASS CONCEPT:

The advanced level class works under direction & requires thorough knowledge of financial operations of public utility companies in order to act as lead worker over lower-level utility auditors & conduct special utility investigations.

CLASS TITLE: Utility Auditor 1	CLASS NUMBER: 66161	BARGAINING UNIT: 14
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EFFECTIVE DATE:

03/07/2004

JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

Receives training as member of team assigned on project basis in proper review of utility rate increase applications & investigations (i.e., examines utility company books & records to determine rate base revenues & expenses appropriate for inclusion in determining appropriate utility rates & inspects & appraises utility company assets), assists higher level utility auditor in preparing financial & economic studies, special audits & reports, depreciation studies & other special investigations as assigned.

Assists higher level utility auditor in examining utility company records & books to monitor conformity & ensure compliance with established accounting procedures & uniform system of accounts; compiles & makes preliminary analysis of statistical data & prepares documentary material (e.g., reports, charts, graphs) to be included in investigative report of findings; attends on-job training programs (e.g., rate case processing, regulatory theory, investigation & audit techniques).

MAJOR WORKER CHARACTERISTICS:

Knowledge of one of following fields (i.e., accounting, auditing, finance, business administration, public administration, economics, mathematics); mathematical/statistical decision making; technical or business writing; governmental laws, rules & regulations governing public utility operations*; speech &/or oral communication*. Skill in use of calculator; use of computer & related equipment. Ability to deal with non-verbal symbols in formulas, equations & graphs; use statistical analysis; research reports of complex or abstract nature; gather, collate & classify utility information about data people or things; handle routine inquiries from & contact with officials & general public.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

Completion of associate core program or 12 mos. exp. in applicable field (i.e., accounting, finance, business administration, public administration, economics, mathematics); 1 course or 3 mos. exp. in application of mathematical, statistical or analytical methods used in formulating & solving problems or in decision making; 3 mos. trg. or 3 mos. exp. in technical or business writing to include writing technical, business, legal or scientific reports.

Note: upon successful completion of probationary period, incumbents are to be reassigned to Utility Auditor 2, 66162; or be removed from this classification).

-Or equivalent of Minimum Class Qualifications For Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Not applicable.

UNUSUAL WORKING CONDITIONS:

Requires travel.

CLASS TITLE: Utility Auditor 2	CLASS NUMBER: 66162	BARGAINING UNIT: 14
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EFFECTIVE DATE:

11/12/1995

JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

As team member assigned on project basis or independently conducts assigned phases of rate case investigations (i.e., examines utility company financial records & appraises assets to determine company operating income & revenue requirements), analyzes data & prepares statistical & narrative documentary reports of findings, prepares financial & economic studies, special audits & reports, depreciation studies & other special investigations as assigned.

Conducts review of utility company records & prior rate case information & compiles historical summaries; interviews management personnel & examines utility company financial records to ensure compliance with established accounting procedures & uniform system of accounts; conducts depreciation studies to verify utility company depreciation accrual rates & prepares written requests for data required.

MAJOR WORKER CHARACTERISTICS:

Knowledge of one of following fields (i.e., accounting, auditing, finance, business administration, public administration, economics, mathematics); mathematical/statistical decision making; technical or business writing; governmental laws, rules & regulations governing public utility operations*; speech &/or oral communication; auditing practices & procedures*. Skill in use of calculator; use of computer & related equipment. Ability to deal with non-verbal symbols in formulas, equations & graphs; gather, collate & classify utility information about data, people or things; develop investigative reports & position papers; handle sensitive inquiries from & contact with supervisory officials & general public.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

Completion of undergraduate core program or 24 mos. exp. in applicable field (i.e., accounting, finance, business administration, public administration, economics, mathematics); 2 courses or 6 mos. exp. in application of mathematical, statistical or analytical methods used in formulating & solving problems or in decision making; 6 mos. trg. or 6 mos. exp. in technical or business writing to include writing technical, business, legal or scientific reports; 1 course or 3 mos. exp. in speech &/or oral communication.

-Or 6 mos. exp. as Utility Auditor 1, 66161.

-Or equivalent of Minimum Class Qualifications For Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Not applicable.

UNUSUAL WORKING CONDITIONS:

Requires travel.

CLASS TITLE: Utility Auditor Coordinator	CLASS NUMBER: 66163	BARGAINING UNIT: 14
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EFFECTIVE DATE:

11/12/1995

JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

Acts as team leader (i.e., assigns tasks & reviews work product, provides on-job training, monitors employee progress & development) to team of lower-level utility auditors assigned on project basis to utility company audit, rate case investigation (i.e., examination of company financial records & appraisal of assets to determine revenue requirements and review of company management & operations) & examination of books & records to determine compliance with mandated uniform system of accounts & management & operations review, reviews aspects of long-term utility forecast reports, oversees preparation of written requests for data, reviews working papers of team members & coordinates preparation of staff report of investigation, prepares financial & economic studies, special audits, depreciation studies & other special studies, reports or investigations undertaken by lower-level utility auditor, collects data & prepares technical reports on studies & investigations.

Coordinates direction & progress of investigation or research, assists lower-level utility auditors in determination of compliance or non-compliance; reviews preliminary reports for inadequacies, compiles draft of final report of investigation, prepares expert testimony in support of department's position; reviews pre-filing notices & formal applications & determines compliance to standard filing requirements.

MAJOR WORKER CHARACTERISTICS:

Knowledge of one of following fields (i.e., accounting, auditing, finance, business administration, public administration, economics, mathematics, engineering); mathematical/statistical decision making; technical or business writing; governmental laws, rules & regulations governing public utility operations; speech &/or oral communication; auditing practices & procedures; employee training & development*. Skill in use of calculator; use of computer & related equipment. Ability to deal with non-verbal symbols in formulas, equations & graphs; use statistical analysis; coordinate & develop complex reports & position papers; gather, collate & classify utility information about data, people or things; handle sensitive inquiries from & contact with management officials & general public.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

Completion of undergraduate core program & 12 mos. exp. or 36 mos. exp. in applicable field (i.e., accounting, finance, business administration, public administration, economics, mathematics, engineering); 3 courses or 9 mos. exp. in application of mathematical, statistical or analytical methods used in formulating & solving problems or in decision making; 9 mos. trg. or 9 mos. exp. in technical or business writing to include technical, business, legal or scientific reports; 2 courses or 6 mos. exp. in speech &/or oral communication; 3 mos. trg. or 3 mos. exp. in governmental laws, rules & regulations governing public utility operations; 1 course or 3 mos. exp. in auditing practices & procedures.

-Or 6 mos. exp. as Utility Auditor 2, 66162.

-Or equivalent of Minimum Class Qualifications For Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Not applicable.

UNUSUAL WORKING CONDITIONS:

Requires travel.