Public Utility Financial Examiner III

Exam Code: 9UC10
Class Code: 4502
Department: California Public Utilities Commission
Exam Type: Departmental Open
Final Filing Date: Continuous

CLASSIFICATION DETAILS
Public Utility Financial Examiner III
$5,398.00 - $7,089.00 per month.

View the Public Utility Financial Examiner III specification

APPLICATION INSTRUCTIONS
Final Filing Date: Continuous

The testing office accepts applications on a continuous basis. This exam is administered BIANNUALLY, although this is subject to change based on testing needs. Applications received after the cut-off date will not be processed until the next administration.

Application Cut-off Dates:
December 18, 2019       June 18, 2020       December 18, 2020
WHO SHOULD APPLY:
Applicants who meet the minimum qualifications as stated on this bulletin may apply for and take this examination.

Candidates may only test once during a 9-month period.

HOW TO APPLY:
To apply for this exam, you must submit an Examination/Employment Application (Std. 678) to the California Public Utilities Commission (CPUC) by the final filing date. If you have a CalCareer account with CalHR (https://www.calcareers.ca.gov/) you can login and download a copy of your up-to-date Std. 678 Examination/Employment Application. Alternatively, you may access the application template here: https://jobs.ca.gov/pdf/std678.pdf.

ELECTRONIC SUBMISSION: You may submit your Examination/Employment Application (Std. 678) via email to: pucexams@cpuc.ca.gov. Please be sure to sign your application before scanning and sending; or

HARDCOPY SUBMISSION: You may submit a hardcopy of your Examination/Employment Application (Std. 678) by mail to:
California Public Utilities Commission
Human Resources Division
Attention: Selection Unit – Public Utility Financial Examiner III
505 Van Ness Ave, Room 3008
San Francisco, CA 94102

APPLY IN PERSON: You may apply in person by submitting a hardcopy of your Examination/Employment Application (Std. 678) to:
California Public Utilities Commission
Human Resources Division
Attention: Selection Unit – Public Utility Financial Examiner III
505 Van Ness Ave, Room 3008
San Francisco, CA 94102

Do not submit your application to CalHR.

Special Testing Arrangements:
If you require assistance or alternative testing arrangements due to a disability, mark the appropriate box on question 10 of the Examination/Employment Application. We will contact you to make arrangements that are convenient for you prior to the examination.
MINIMUM QUALIFICATIONS

All applicants must meet the education and/or experience requirements for this examination by the cut-off dates established by the testing office.

Qualifying experience may be combined on a proportionate basis if the requirements stated below include more than one pattern and are distinguished as “Either” I, “or” II, “or” III, etc. For example, candidates possessing qualifying experience amounting to 50% of the required time in Pattern I, and additional experience amounting to 50% of the required time in Pattern II, may be admitted to an examination as meeting 100% of the overall experience requirement.

Either I

One year of experience in the California state service performing the duties of a professional accounting or auditing class equivalent in level to Public Utility Financial Examiner II.

Or II

Three years of increasingly responsible professional accounting or auditing experience. For at least one year, this responsibility must have been at a level equivalent to conducting a variety of audits or financial examinations; and

Education: Either

   a) Completion of a prescribed professional accounting curriculum given by a residence or correspondence school of accountancy, including courses in elementary and advanced accounting, auditing, cost accounting, and business law; or

   b) Completion at a collegiate-grade residence institution of the equivalent of sixteen semester hours of professional accounting courses, including courses in elementary and advanced accounting, auditing, and cost accounting; and three semester hours of business law.

POSITION DESCRIPTION

Public Utility Financial Examiner III

Under general direction, a Financial Examiner III conducts examinations of the accounts and records of large public utilities to determine their financial status and the propriety of accounting; provides data regarding the financial condition, compliance with Commission orders and results of operations for use before the Public Utilities Commission; assists in the examinations of the largest utilities; and does other job-related work as required.

This examination covers positions located in San Francisco, Sacramento, and/or Los Angeles, CA.
EXAMINATION SCOPE

This examination will consist of a **Training and Experience Narrative**, weighted 100%. The Training and Experience Narrative consists of job-related questions for which candidates must submit typed responses. A panel of subject matter experts will evaluate competitor responses to each question using job-related rating and scoring criteria.

Applicants who meet the minimum qualifications will be sent an email notice with the Training and Experience Narrative questions, which is designed to identify a range of information regarding each candidate’s knowledge, skills, abilities, and experience to effectively perform the duties required in the classification.

Candidates must complete and return the Training and Experience Narrative responses to a designated email address by the date specified in the email notice in order to be rated. Candidates failing to return their responses by the specified date will be eliminated from the rating process.

**The CPUC reserves the right to modify the selection process as necessary to conform to administrative or business necessity.**

In addition to evaluating applicants’ relative knowledge, skills, and ability, as demonstrated by quality and breadth of education and/or experience, emphasis in each exam component will be measuring competitively, relative job demands, each applicant’s knowledge and abilities.

**A. Knowledge of:**

1. Generally Accepted Accounting Principles (GAAP) and Generally Accepted Auditing Standards (GAAS) and applications of these principles and standards to evaluate the financial and operational records and accounting practices of public utilities in California to ensure conformance with Commission orders/regulations.
2. Audit steps and techniques to draw appropriate conclusions and make decisions from data sets in the completion of work assignments and projects.
3. Accounting and auditing principles and practices to evaluate the financial and operational records and accounting practices of public utilities in California to ensure conformance with Commission orders/regulations.
4. Data analysis methods and techniques to draw appropriate conclusions and make decisions from data sets in the completion of work assignments and projects.
5. Various sampling methodologies such as statistical, random, judgmental sampling and their applications to various audit situations.
6. Common accounting records such as invoices, general ledgers, purchase orders, financial statements, etc. to perform examinations.
7. Basic statistics such as average, difference test, variance, sampling methods, etc. to analyze the financial and operational records of public utilities to
provide quantitative and qualitative data documenting the financial condition of public utilities.

B. Ability to:

1. Gather, analyze, correlate, and develop data from various sources to address audit issues.
2. Conduct audits independently in accordance with established audit programs.
3. Analyze situations accurately and thoroughly, in order to determine and implement effective, appropriate courses of action.
4. Objectively identify facts and implications related to a situation before drawing conclusions and determining courses of action.
5. Recognize the ramifications and possible impact of decisions.
6. Identify and analyze data and make appropriate decisions from a variety of alternatives.
7. Make effective recommendations based on available information and findings.
8. Perform multiple tasks or work on multiple projects simultaneously, maintaining appropriate control and oversight of tasks/projects completed.
9. Adapt to changes in work priorities, assignments, and other interruptions that may impact the progress and completion of projects and assignments.
10. Make appropriate decisions when faced with time constraints and limited information.
11. Identify information, materials, and resources needed to complete projects and assignments.
12. Adapt quickly and appropriately to a variety of situations and personalities in order to react and respond appropriately to such situations.
13. Prepare audit working paper in a clear, concise, and rational manner to communicate audit issues, findings and recommendations.
14. Objectively explain the reasons and rationale for decisions made and policies and practices implemented.
15. Perform quantitative and qualitative analyses based on sets of data and information provided by public utilities.
16. Perform basic mathematical calculations (addition, subtraction, multiplication, division) to analyze data and prepare reports and summaries of data analyses.
17. Select statistical methods and perform statistical calculations that are used to analyze data and prepare reports and summaries of data analyses.
18. Work under the pressure of tight timelines when completing projects or assignments.
19. Take action and/or make commitments under a variety of circumstances to accomplish Commission, division/branch, or work unit goals.
20. Take initiative and personal accountability in completing work assignments and ensuring high quality.
21. Present facts and ideas in writing in a succinct and organized manner.
22. Prepare written communication related to the financial condition, accounting practices, and/or operational practices of public utilities in cases heard before the Commission, Federal regulatory agencies, and the courts.

23. Prepare reports, memos, manuals, policies, procedures, correspondence, and other job-related materials.

24. Write using proper grammar, spelling, syntax, punctuation, and sentence structure to develop reports and draft correspondence.

25. Communicate verbally, in person or by telephone, clearly and concisely with a variety of audiences on a variety of matters, adjusting the level and tone of the message appropriately for the particular audience.

26. Read and comprehend reports, memos, manuals, and other job-related materials and documents.

27. Read and comprehend financial statements including opinion letters, schedules and notes.

**ELIGIBLE LIST INFORMATION**

A list of eligible candidates will be established for the California Public Utilities Commission. Names of successful candidates will be merged onto the list in the order of final scores regardless of dates. Eligibility expires 12 months after it is established. Candidates must then reapply to retest, to reestablish eligibility. **Candidates may only test once during a 9-month period.**

**Veterans’ Preference** will be granted for this examination. In accordance with Government Codes 18973.1 and 18973.5, whenever any veteran, or widow or widower of a veteran achieves a passing score on an open examination, he or she shall be ranked in the top rank of the resulting eligible list.

Veterans status is verified by the California Department of Human Resources (CalHR). Information on this program and the Veterans’ Preference Application (Std. form 1093) is available online. Additional information on veteran benefits is available at the Department of Veterans Affairs.

**TESTING DEPARTMENTS**

California Public Utilities Commission

**CONTACT INFORMATION**

If you have any questions regarding this examination bulletin, please contact:

California Public Utilities Commission
Attn: Human Resources Division - Selection Unit
505 Van Ness Ave, Room 3008
San Francisco, CA 94102
Phone: 1-800-555-7809
TTY is a Telecommunications Device for the Deaf and is reachable only from phones equipped with a TTY Device.

**EQUAL OPPORTUNITY EMPLOYER**

The State of California is an equal opportunity employer to all, regardless of age, ancestry, color, disability (mental and physical), exercising the right of family care and medical leave, gender, gender expression, gender identity, genetic information, marital status, medical condition, military or veteran status, national origin, political affiliation, race, religious creed, sex (includes pregnancy, childbirth, breastfeeding, and related medical conditions), and sexual orientation.

**DRUG-FREE STATEMENT**

It is an objective of the State of California to achieve a drug-free State workplace. Any applicant for State employment will be expected to behave in accordance with this objective, because the use of illegal drugs is inconsistent with the law of the State, the rules governing civil service, and the special trust placed in public servants.

**GENERAL INFORMATION**

Examination and/or Employment Application (Std. 678) forms are available at the California Department of Human Resources, local offices of the Employment Development Department, and through your [CalCareer Account](http://www.calcareer.gov).

If you meet the requirements stated on this examination bulletin, you may take this examination, which is competitive. Possession of the entrance requirements does not assure a place on the eligible list. Your performance in the examination described in this bulletin will be rated against a predetermined job-related rating, and all applicants who pass will be ranked according to their score.

The [California Public Utilities Commission](http://www.cpuc.ca.gov) reserves the right to revise the examination plan to better meet the needs of the service, if the circumstances under which this examination was planned change. Such revision will be in accordance with civil service laws and rules and all applicants will be notified.

**For an examination with a written feature**, it is the candidate's responsibility to contact the California Public Utilities Commission three days prior to the written test date if he/she has not received his/her notice of appointment.

**For an examination without a written feature**, it is the candidate's responsibility to contact the California Public Utilities Commission three weeks after the final filing date if he/she has not received his/her notice.

**If a candidate's notice** of oral interview or performance test fails to reach him/her 3 days prior to their scheduled appointment due to a verified postal error, he/she will be rescheduled upon written request.
Examination Locations: When a written test is part of the examination, it will be given in such places in California as the number of candidates and conditions warrant. However, locations of interviews or performance evaluations may be limited or extended as conditions warrant.

Applications are available at the State Personnel Board office, local offices of the Employment Development Department, and in the Human Resources Office of the California Public Utilities Commission.

If you meet the requirements stated on this bulletin, you may take this examination, which is competitive. Possession of the entrance requirement does not assure a place on the eligible list. Your performance in the examination will be compared with the performance of the others who take this test, and all candidates who pass will be ranked according to their scores.

Candidates needing special testing arrangements due to a disability must mark the appropriate box on the application and/or contact the testing department.

General Qualifications: Applicants must possess essential personal qualifications including integrity, initiative, dependability, good judgement, the ability to work cooperatively with others, and a state of health consistent with the ability to perform the assigned duties of the class. A medical examination may be required. In open examinations, investigation may be made of employment records and personal history and fingerprinting may be required.

Eligible Lists: Eligible lists established by competitive examination, regardless of date, must be used in the following order: 1) sub-divisional promotional, 2) departmental promotional, 3) multi-departmental promotional, 4) servicewide promotional, 5) departmental open, 6) open. When there are two lists of the same kind, the older must be used first. Eligible lists will expire in one to four years unless otherwise stated on the bulletin.

High School Equivalence: Equivalence to completion of the 12th grade may be demonstrated in any one of the following ways: 1) passing the General Education Development (GED) Test; 2) completion of 12 semester units of college-level work; 3) certification from the State Department of Education, a local school board, or high school authorities that the competitor is considered to have education equivalent to graduation from high school; or 4) for clerical and accounting classes, substitution of business college work in place of high school on a year-for-year basis.