

**New York State Department of Civil Service**  
DIVISION OF CLASSIFICATION & COMPENSATION

**Occ. Code 0425000**

**Supervisor Utility Accounting & Finance, Grade 31 0425000**  
**Chief Utility Accounting & Finance, M-5 0257900**

Brief Description of Class Series

Positions in this series perform a variety of tasks to ensure that the utility companies under Public Service Commission (Commission) jurisdiction comply with Public Service Law, Commission rules, regulations, policies, and orders. They manage teams of lower-level auditors-and financial analysts, prepare audit-related reports and statements, develop financial and operating statistics, and present expert testimony at public hearings. These positions are classified only at the Department of Public Service (Department).

Distinguishing Characteristics

*Supervisor Utility Accounting & Finance:* managerial level; under the direction of a Chief Utility Accounting & Finance, supervises Auditors 2 and 3 (Public Utilities), Associate and Principal Utility Financial Analysts, and other staff in the Office of Accounting, Audits & Finance.

*Chief Utility Accounting & Finance:* managerial level; under the direction of a Deputy Director or Director, manages a program or section consisting of Supervisors Utility Accounting & Finance and other professional, technical and support staff.

Related Classes

Auditors 3 (Public Utilities) plan and manage financial audits and reviews of New York State utilities involving finance cases, mergers, and the utilities' compliance with Public Service Law, Uniform Systems of Accounts, Commission rules, regulations, policies, and orders. These positions function as administrative supervisors of multiple audit teams led by Auditors 2 (Public Utilities).

Utility Financial Analysts analyze the financial condition, financing mechanisms, risk, cost of debt, cost of equity, diversification, and relative cost position/competitive position of utilities. Assignments typically involve rate cases,

financing proposals, and special projects; staff testify at public hearings, and make presentations inside and outside the Department.

### Illustrative Duties

*Supervisor Utility Accounting & Finance:* analyzes and adjusts petitions for various financial transactions proposed by regulated utilities; oversees development of revenue requirements in formal cases or special studies; conducts audits of reconciled revenue requirement elements; ensures utilities' compliance with Public Service Law, Commission rules, regulations, policies, and orders; generally accepted accounting practices, Internal Revenue Service Code, and the Commission's Uniform Systems of Accounts; conducts financial examinations of books and records in Commission proceedings; and represents the Office of Accounting, Audits and Finance at senior staff and Commission meetings; supervises subordinates, including subordinate supervisors, assigns work and sets priorities, and ensures that subordinates stay current on financial and technical issues in the areas of regulation, Commission policy, economics, accounting, auditing and finance; oversees or prepares testimony as an expert witness at hearings; leads negotiations or settlement talks between utilities, intervenor parties, Energy Service Companies, marketers, consumers, and staff; and may perform all duties and responsibilities of lower-level utility accounting and-finance staff.

*Chief Utility Accounting & Finance:* may perform all of the same duties and functions as a Supervisor Utility Accounting & Finance; advises DPS Directors, Commissioners, and Chair on accounting, auditing and financial issues pertaining to the electric, gas, steam, water, and communications utilities; ensures that utility companies under Commission jurisdiction comply with rules, regulations, policies, and orders; provides technical support, supervision, and guidance to staff in matters pertaining to rate issues, tariff analysis, corporate structure and governance issues, telecommunication policy, and electric, gas, steam and water utility construction programs; oversees and/or prepares testimony and testifies as an expert witness at hearings before the Commission, other New York State agencies, the Legislature, and federal agencies; helps formulate, analyze, and provides guidance proposed legislation and make recommendations to the Chair or Commission on tax law changes, competitive restructurings and initiatives; represents the Accounting, Audits & Finance Management Team and the Director at senior staff and Commissioner meetings; reviews workload reports and provides feedback to the unit leader; ensures the professional development of staff; maintains/ensures compliance with internal controls; leads and advises staff teams in major rate cases, policy proceedings and other significant Commission proceedings/matters; performs the full range of administrative supervisory duties; and may perform all duties and responsibilities of lower-level utility accounting and finance staff.

Minimum Qualifications

*Supervisor Utility Accounting & Finance*

**Promotion:** one year of permanent competitive service as an Auditor 3 (Public Utilities) or Principal Utility Financial Analyst.

*Chief Utility Accounting & Finance*

**Promotion:** one year of permanent competitive service as a Supervisor Utility Accounting & Finance.

**Note:** Classification Standards illustrate the nature, extent and scope of duties and responsibilities of the classes they describe. Standards cannot and do not include all of the work that might be appropriately performed by a class. The minimum qualifications above are those which were required for appointment at the time the Classification Standard was written. Please contact the Division of Staffing Services for current information on minimum qualification requirements for appointment or examination.

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