

Krystal S. Fishlock-McCauley  
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### **OBJECTIVE**

To present qualifications for witness testimony before the Utah Public Service Commission

### **QUALIFICATIONS SUMMARY**

Over 15 years of progressively responsible professional experience as a Certified Public Accountant in Utah. Specific expertise includes: financial accounting and reporting, financial/cost analysis, cash management/cash flow analysis, budgeting and budget analysis, policy and procedure, auditing, research and investigations, compliance, laws and regulation, accounting systems, accounting controls analysis, written and oral communication and presentations. Acknowledged as a subject matter expert in public utility regulation.

### **EDUCATION**

- \*Master of Professional Accountancy, Weber State University, June 1994
- \*Bachelor of Science in Accounting, Southern Utah University, June 1992
- \*Associate of Science in Business, Salt Lake Community College, June 1991

### **PROFESSIONAL EXPERIENCE**

Financial and Regulatory Analyst, Self Employed. 2003 – Current

- Provide consulting in accounting, financial and regulatory issues of public and private organizations.
- Provide assistance in organizing and implementing accounting systems & controls in small businesses.

Financial Analyst/Controller, Wolf Creek Properties, LC, DBA Wolf Creek Resort. 2005 – 2007

- Supervise all general ledger functions and financial activities of 8 affiliated companies.
- Perform internal audit and provide counsel to management and company partners.
- Responsible to provide accurate and timely financial statement and general ledger reporting.
- Design, implement and monitor financial accounting, reporting and budgeting procedures and controls.
- Analyze sales, expenses, contracts, and capital facilities and land development costs.
- Perform cash flow analysis, historical data compilation, and financial forecasting.
- Provide technical expertise on water and sewer utility issues and ensure proper regulatory reporting.

Technical Consultant, Division of Public Utilities, Utah Department of Commerce. 2002 – 2005

- Additional responsibilities to those of Regulatory Analyst:
- Provided leadership, training, oversight and assistance to audit teams.
- Appointed Utah representative on the NARUC Subcommittee on Accounting and Finance.
- Responsible for protecting public interest in regulation, service accessibility and pricing.
- Provide expertise in reviews, analysis, investigations, and hypothetical cost modeling.
- Responsible for research and development of Division positions and policies.
- Monitor industry compliance with state and federal rules, laws and regulations.

Regulatory Analyst, Division of Public Utilities, Utah Department of Commerce. 1998 – 2002

- Provided expert witness testimony on accounting issues in cases before the Public Service Commission.
- Monitored funds of Public Service Commission, Universal Service and Hearing and Speech Impaired.
- Division expert in historic cost of service analysis (including separations studies) and product costing.
- Provided support to Division including research, data compilation and other consulting.

Senior Auditor, Office of the Utah State Auditor. 1996 – 1998

- Provided direct supervision of audits and audit teams.
- Trained, provided professional development activities, supervised and evaluated employees.
- Responsible for ensuring financial integrity and accountability for state and local government activities.
- Provided planning and budgets for audits of agencies, funds, colleges and universities and special audits.
- Reviewed and made recommendations on state compliance to standards, regulations, policies and statutes.

Staff Auditor, Office of the Utah State Auditor. 1994 – 1996

- Responsible for conducting audits of a wide variety of state entities.
- Provided timely reports and audit results in accordance with policies and procedures.

Intern Staff Auditor, Office of the Utah State Auditor. 1992 – 1994

- Employed during completion of education and two separate degrees.
- Responsible for assisting personnel within the office of the Utah State Auditor.