

**BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF COLORADO**

PROCEEDING NO. 19M-0381ALL

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IN THE MATTER OF FISCAL YEAR 2019-2020 STATUTORY AUDIT POWERS  
DESIGNATION.

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**DECISION OPENING A MISCELLANEOUS PROCEEDING  
AND DESIGNATING COMMISSION STATUTORY  
AUDIT POWERS TO COMMISSION STAFF**

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Mailed Date: July 17, 2019  
Adopted Date: July 10, 2019

**I. BY THE COMMISSION**

**A. Statement**

1. This matter comes before the Commission for a decision designating its statutory audit authority to Staff of the Commission for fiscal year 2019-2020. The Commission's audit authority comes from various statutory provisions, namely §§ 40-3-102, 40-3-110, 40-6-106, 40-6-107, and 40-15-107, C.R.S. A review of these statutes indicates that the authority to audit a company's books, records, and accounts lies with the Commission and not directly with Commission Staff. For example, § 40-6-106, C.R.S., states in pertinent part, "[a]ny person other than a commissioner demanding such inspection shall produce under the hand and seal of the commission his authority to make such inspection..." Further, § 40-6-107(1), C.R.S., states, "...an examination of the records or documents may be made by the commission or under its direction."

2. Historically, the Commission has approached this designation of authority in a variety of ways. We determine that a fiscal year designation of power to Commission Staff to conduct all audits necessary for the completion of its business, is the most efficient approach.

This designation will then be reviewed each subsequent fiscal year to determine the benefits of continuing this approach and to review any concerns. Since the 2012-2013 fiscal year, we have approached audit designation in this manner. We find that it is an efficient and appropriate method to designate the Commission's audit authority.

3. Therefore, we designate the statutory audit authority of the Commission to Commission Staff for fiscal year 2019-2020. Commission Staff may conduct all audits necessary to complete its business in proceedings and non-proceeding investigations and in accordance with the Commission's internal audit policy.

## **II. ORDER**

### **A. The Commission Orders That:**

1. The Commission's statutory audit authority pursuant to §§ 40-3-102, 40-3-110, 40-6-106, 40-6-107, and 40-15-107, C.R.S., is designated to Staff of the Commission to conduct necessary audits for fiscal year 2019-2020.

2. This Decision is effective on its Mailed Date.

**B. ADOPTED IN COMMISSIONERS' WEEKLY MEETING  
July 10, 2019.**

(S E A L)



ATTEST: A TRUE COPY

A handwritten signature in cursive script that reads "Doug Dean".

Doug Dean,  
Director

THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF COLORADO

JEFFREY P. ACKERMANN

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FRANCES A. KONCILJA

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JOHN GAVAN

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Commissioners