

ELSIE N. PASCUA
315 Tomahawk Drive
Harker Heights, Texas 76548
(254) 699-5004 (H) (512) 239-5367 (W)

PROFESSIONAL EXPERIENCE:

- ▶ *Texas Commission on Environmental Quality, 1997-present*
 - **Auditor VI, Utilities & Districts Section, Water Supply Division**
 - Conduct desk and field audit to verify accuracy of the cost of service of the rate change applications, rate appeals for Water Supply Corporation (WSC), Districts, and Cities serving outside city limits.
 - Review water and sewer utility rate change applications, rate appeals and cost of obtaining service.
 - Develop cost of service and rate of return (ROR) analysis to ensure rates are justified, reasonable and necessary to provide continuous and adequate service to customers.
 - Perform special or management audits for both water and sewer utilities (i.e. receivership). Provide audit report to the Office of the Attorney General for utilities in receivership.
 - Evaluate utility's record keeping to ensure water and sewer utilities maintain adequate record keeping in accordance with rules and regulations.
 - Gather, compile and summarize information, prepare audit exhibits, schedules, and working papers.
 - Prepare pre filed testimony and exhibits to pre filed testimony.
 - Prepare discovery requests and responses to all parties for contested cases.
 - Participate and prepare technical assistance in public meetings, mediation or settlement negotiations, and preliminary hearings.
 - Testify during evidentiary hearing and Commissioner's public agenda.
 - Review and process Certificate of Convenience and Necessity (CCN) applications for sale, transfer and merger (STM), amend or obtain utility certificates and stock transfers.
 - Review utility's notice to all affected parties and affidavits to ensure compliance to establish jurisdiction by the Administrative Law Judge (ALJ) of the State Office of Administrative Hearings (SOAH) for contested cases.
 - Review CCN maps, affidavits, notice to all neighboring utilities, landowners and affected parties.
 - Prepare staff recommendation, orders and utility tariff for the Executive Director's signature.
 - Prepare memorandums and letters for hearing referral.
 - Update Standard Operating Procedures (SOP) for water and sewer rates.
 - Perform risk assessment for Investor Owned Utilities (IOUs).
 - Task, as Financial Manager, for the Contract Management Plan with the Texas Rural Water Association for the Source Water Protection and Sampling Programs.
 - Give presentation for TCEQ and other utility sponsored training. Prepare slide and presentation materials.
- ▶ *Texas Commission on Environmental Quality, 1995-1997*
 - **Program Auditor IV/Specialist, Waste Tire Recycling Program (WTRP), Municipal Solid Waste Division (MSW)**
 - Reviewed the internal record keeping procedures of the TCEQ waste tire program to ensure conformance with generally accepted accounting and auditing principles and standards.
 - Developed and implemented an auditing procedure to ensure TCEQ waste tire program is in compliance with agency goals and objectives.
 - Analyzed the operating practices of the regulated WTRP processors and generators to ensure compliance with the Commission rules and regulations.
 - Provided solution to improve documentation and record keeping.
 - Conducted special investigation into questionable record keeping and reporting practices of the WTRP processors and generators.
 - Prepared audit working papers, exhibits, and recommendation to audit findings.
 - Coordinated with the enforcement coordinator for violations of the WTRP processors.
 - Testified during evidentiary hearings.
 - Checked the accuracy of the monthly reimbursement request from the WTRP processors for payment by the Office of the State Comptroller.
 - Conducted field training for the tire processors to assist them in establishing appropriate record keeping.

Attachment EP-34

ELSIE N. PASCUA

Page 3 of 3

Resume

OTHER SCHOOL/TRAINING:

- ▶ **Michigan State University** – NARUC Utility Rate School, San Diego, California (May 2009)
- ▶ **Solutions Training Group** – various auditing courses (2009)
- ▶ **Executive Women in Texas Government** – Annual Professional Development Conferences (2007, 2008)
- ▶ **University of Texas, Austin** – various continuing education training (1998, 2000, 2006)
- ▶ **State Auditors Office** – various auditing and fraud investigation training courses, (2006-2008)
- ▶ **Association of Certified Fraud Examiners** – various fraud investigation training courses (2005)
- ▶ **Florida State University**- NARUC Utility Rate School, Clearwater Beach, Florida (October 1998)
- ▶ **TCEQ and its predecessor agencies**, various agency sponsored training (over 300 C/hrs)
- ▶ **University of Maryland, Stuttgart, Germany**, (40 hrs) *Computer training*
- ▶ **7th Army Training Command, Munich, Germany**, (180 hrs) *Programming and Budgeting, Fund Control, Tactical Resource Management, and Manpower Management.*
- ▶ **Office of Personnel Management, EUROPEAN Training Program** (32 hrs), *Position management for supervisors and managers, and Position classification for supervisors and managers*
- ▶ **United States Military Community Stuttgart Training Center, Germany**, (27hrs) *Technical Writing*
- ▶ **EUROPEAN Institute of Professional Development, Germany**, (40 hrs) *ASMC, EPDI VII*
- ▶ **United States Army Europe Force Development Training Center, Germany**, (40 hrs) *CRS FD91-2*
- ▶ **Judge Advocate General School, VA** (20 hrs) *USAREUR Contract Law.*
- ▶ **Monterey Peninsula College, California**: *Real Estate, Taxation and Data Processing (12 cr. hrs)*

ELSIE N. PASCUA

Page 2 of 3

Resume

- ▶ *Texas Commission on Environmental Quality, 1994-1995*
 - **Auditor II**, Financial Administrative Audit Division
 - Responsible for conducting field and internal audits of the financial statements and reports of the WTRP processors to include:
 - Performing preliminary analytical procedures.
 - Examination of the paid vouchers, tire inventories, shredded tire logs, weigh calibration logs, tire manifests, and other supporting documentation.
 - Interviewing management and employees of the WTRP processors and generators.
 - Gathering and summarizing of information, prepared audit exhibits, schedules, and working papers.
 - Performing inspections of the WTRP facilities to include truck weigh scale, shredding machines, tire shreds pile, municipal solid waste where tires are disposed, tire generators, tire end users (i.e. cement factories).
 - Conducting pre and exit interviews.
 - Preparation of the audit report and recommendation.
- ▶ *Texas Commission on Environmental Quality, 1993-1994*
 - **Accountant**, Financial Administration Division
 - Verified accuracy of procurement forms submitted by various division/program areas.
 - Checked availability of funds. Released USAS daily batches for payment by the Office of the State Comptroller.
 - Verified accuracy of purchase orders and contracts, invoices, etc.
 - Monitored USAS daily batches for holds and errors.
 - Prepared corrections and adjustments to the TCEQ's financial records, when necessary.
- ▶ *Dept. of the Army, VII Corps Finance, Germany, 1987-92*
 - **Budget Analyst, GS-11/Fund Certification Officer**
 - Directed and planned the VII Corps Finance Group (FG) and Regional Finance & Accounting Office (RFAO) budget operation.
 - Supervised employees performing daily budget activities.
 - Managed and administered staffing of manpower allocation.
 - Responsible in the development and formulation of current and a long range budget requirements.
 - Reviewed budget request for completeness and compliance with Dept. of the Army and Office of Management and Budget (OMB) regulations.
 - Justified Un-Financed Requirements (UFRs) for additional funding for mission essential project using economic cost analysis, cost comparison and tradeoffs.
 - Certified fund availability and approved distribution of funds to FG's 13 Battalions and RFAO.
 - Prepared weekly and monthly budget briefings to Commanders, VII Corps Chief of Staff Resource Managers and Staff.
 - Responsible for the consolidation of budget requests from FG's 13 Battalions and RFAO.
- ▶ **Corporate Accountant**, *GD Paoli Corp., Salinas, California, 1981-85*
- ▶ **Full Charge Bookkeeper (Part Time)** *Bullwackers Restaurant, Monterey, California, 1982-1985*
- ▶ **Bookkeeper (Part Time)**, *Monterey Institute of International Studies, Monterey, California*
- ▶ **Junior Accountant**, *Rainer Mortgage Corp., Monterey, California, 1/80-12/80*
- ▶ **Accountant/Internal Auditor**, *Fema Trading Corp./FCR Business Machines, Makati, Philippines, 1974-79*
- ▶ **Bookkeeper**, *Philippine Scout Veterans Security Intelligence Agency, Quezon City, Philippines, 1971-73*

EDUCATION:

- ▶ **Completed a year of graduate studies**, MLQ University, Philippines, 1976
- ▶ **BSBA, Major in Accounting**, *Phil. School of Business Administration, Philippines, 1971*
- ▶ **Associate in Commercial Science (ACS)**, *Phil. College of Commerce, Philippines, 1969*