

**Aaron W. Worthman, CPA***Partner***608 240 2412****aaron.worthman@bakertilly.com**

Aaron Worthman, Partner on the Energy and Utilities team, has been with Baker Tilly Virchow Krause, LLP since 1998. He specializes in serving municipal utilities and joint action agencies. His experience includes performing financial audits and agreed-upon procedure reviews as well as preparing rate studies, cost of service studies, rate designs, and financial forecasts.

Specific experience

- > Manages financial audits of numerous municipal electric, water, sewer, and stormwater utilities, as well as joint action agencies.
- > Provides A-133 compliance audits of federally funded programs.
- > Reviews/tests internal controls of the administration of grant programs.
- > Analyzes the financial impact of construction projects on utility customer rates, borrowing needs, and operational results.
- > Prepares electric, water, sewer, and stormwater rate filings; cost of service studies; and rate design.
- > Testifies as an expert witness before regulating agencies and local governing bodies to support utility rate adjustments.
- > Prepares annual budgets and long-range financial forecasts for municipal utilities.
- > Assists with retail utility service agreement negotiations related to large industrial developments and intergovernmental agreements.

Industry involvement

- > American Institute of Certified Public Accountants (AICPA)
- > Wisconsin Institute of Certified Public Accountants (WICPA)
- > Instructor for APPA's Utility Education courses.
- > Speaks on accounting and financial reporting topics at national and regional conferences as well as at Baker Tilly sponsored seminars.
- > Authors nationally and regionally published articles on utility regulation and accounting issues.
- > Contributing author in the APPA Advanced Accounting Manual.



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Education

University of Wisconsin - Eau Claire
Bachelor of Business Administration

Relevant continuing education

- > Baker Tilly Utility Re-Engineering Audit Update
- > AICPA National Governmental and Not-for-Profit Training Session
- > WRWA - The Business of Running Your Utility
- > Baker Tilly Electric Cost of Service and Rate Design
- > WICPA Governmental Financial Management Update
- > Baker Tilly Utility Training Seminar
- > Numerous Single Audit Training Sessions