

Today's energy and utility companies "live" in a complex risk and compliance environment, delivering on increasing demand for power, alternative energy sources and new technologies while managing to fundamental business, regulatory and financial objectives. This risk environment easily exceeds that of Sarbanes-Oxley and, combined with inherent business process and technology complexities, challenges even the most seasoned Internal Audit (IA) departments.

We'll take care of it. Our Risk Management and Compliance practice offer the tools and experience to support your IA team as you take on the uniquely complex energy and utility environment. Our extensive IA experience in the industry brings a practical, effective and independent approach to key areas like:

#### **Integrated operational and system audits**

- Data integrity audits covering the measurement, collection and management of meter data.
- Billing audits looking at the full cycle from meter read imports to rate tables, bill calculation, exception management, and recording of financial transactions.
- Audits tailored to your environment and specific requirements.

#### **System implementation and project audits (pre and post-implementation) for energy trading systems, power delivery systems, billing and financial systems, and others, covering, for example:**

- trade capture, valuation and reporting, integrity of the forward price curve, and contract maintenance;
- conversion of metered locations and customer master file data;
- and more, tailored to your specific environment.

#### **System continuity audits, to assess recovery time and point objectives to existing infrastructure and disaster recovery plans.**

Other areas of our specialized IA utility practice include:

- interface audits;
- data integrity and reporting audits;
- technology risk assessments;
- privacy;
- access and segregation-of-duties reviews; and
- Sarbanes-Oxley compliance.

#### **Why Perkins?**

Perkins clients benefit from our experience. Our consultants have years of utility experience with operational audits, Sarbanes-Oxley and system projects associated with regulated and unregulated energy trading, power delivery and generation. We think this real-world experience is a good compliment to qualifications like CPA, CISA, MBA and CMA.

Looking for practiced utility business analysts and IT auditors to help support your Internal Audit efforts? We've got you covered.

#### **Please contact us:**

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