# Demographics by Annual Revenue

Total Respondents: 53

### More than 12 Billion (11)
- Exelon
- Duke Energy
- Southern Company
- NextEra Energy
- PG&E Corporation
- AEP
- FirstEnergy
- DTE Energy
- Dominion Energy
- SoCal Edison/Edison Int.
- Con Edison Inc.

### 5 to 12 Billion (10)
- Xcel Energy
- Entergy
- CenterPoint Energy
- PSEG
- Eversource Energy
- WEC Energy Group
- CMS Energy
- Ameren Corporation
- Avangrid
- NiSource

### 2 to 5 Billion (13)
- MDU Resources Group, Inc.
- Pinnacle West Capital Corp.
- LG&E and KU
- Puget Sound Energy
- Alliant Energy
- MidAmerican Energy Co.
- Great Plains Energy, Inc.
- Vectren Corporation
- Westar Energy
- WGL
- NJ Resources. Corp.
- Hawaiian Electric Company
- Portland General Electric

### 1 to 2 Billion (11)
- Black Hills Corporation
- Spire, Inc.
- PNM Resources, Inc.
- National Fuel Gas Co.
- ONE Gas, Inc.
- Avista Corp
- Idaho Power Company
- NorthWestern Energy
- Southwest Gas
- S. Jersey Industries, Inc.
- Cleco Corporate Holdings

### Less than 1 Billion (8)
- Duquesne Light Company
- Peoples Natural Gas
- Otter Tail Corporation
- Citizens Energy Group
- NW Natural
- Central Hudson G & E
- Chesapeake Utilities Corp.
- Madison Gas & Electric
# Staffing – Average Headcounts

<table>
<thead>
<tr>
<th>Category</th>
<th>More than 12 Billion</th>
<th>5 to 12 Billion</th>
<th>2 to 5 Billion</th>
<th>1 to 2 Billion</th>
<th>Less than 1 Billion</th>
</tr>
</thead>
<tbody>
<tr>
<td>CAE/VP Title</td>
<td>0.91</td>
<td>0.9</td>
<td>0.23</td>
<td>0.27</td>
<td>0.25</td>
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<tr>
<td>CAE/Non-VP Title</td>
<td>0.09</td>
<td>0.1</td>
<td>0.77</td>
<td>0.73</td>
<td>0.75</td>
</tr>
<tr>
<td>Directors/Non CAE</td>
<td>3.27</td>
<td>1</td>
<td>0.38</td>
<td>0.36</td>
<td>0</td>
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<tr>
<td>Managers</td>
<td>5.09</td>
<td>3.1</td>
<td>1.46</td>
<td>1.55</td>
<td>0.75</td>
</tr>
<tr>
<td>Non-management level</td>
<td>30.55</td>
<td>15.55</td>
<td>7.78</td>
<td>7.55</td>
<td>3.13</td>
</tr>
<tr>
<td>Other</td>
<td>6.03</td>
<td>5</td>
<td>2.61</td>
<td>0.97</td>
<td>1.07</td>
</tr>
<tr>
<td>Total Audit Resources</td>
<td>45.94</td>
<td>25.65</td>
<td>13.25</td>
<td>11.43</td>
<td>5.95</td>
</tr>
<tr>
<td>IT Auditors</td>
<td>6.82</td>
<td>3.8</td>
<td>2.23</td>
<td>1.95</td>
<td>0.75</td>
</tr>
<tr>
<td>Contracted or Co-Source FTE's</td>
<td>2.91</td>
<td>2.55</td>
<td>1.04</td>
<td>0.16</td>
<td>0.41</td>
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</tbody>
</table>
CAE Reporting Structure

- **> 12B**
  - CEO: 36%
  - CFO: 55%
  - General Counsel: 9%
  - CCO: 9%

- **5 - 12B**
  - CEO: 30%
  - CFO: 50%
  - General Counsel: 20%
  - CCO: 10%

- **2 - 5B**
  - CEO: 31%
  - CFO: 46%
  - General Counsel: 15%
  - CCO: 8%

- **1 - 2B**
  - CEO: 18%
  - CFO: 27%
  - General Counsel: 18%
  - CCO: 27%

- **< 1B**
  - CEO: 25%
  - CFO: 25%
  - General Counsel: 25%
  - CCO: 25%

Legend:
- **CEO**
- **CFO**
- **General Counsel**
- **CCO**
## Other-Audit CAE Functions

<table>
<thead>
<tr>
<th></th>
<th>&gt; 12B</th>
<th>5 - 12B</th>
<th>2 - 5B</th>
<th>1 - 2B</th>
<th>&lt; 1B</th>
</tr>
</thead>
<tbody>
<tr>
<td>Environmental Auditing</td>
<td>64%</td>
<td>20%</td>
<td>8%</td>
<td>27%</td>
<td>0%</td>
</tr>
<tr>
<td>Ethics/Hot Line</td>
<td>36%</td>
<td>20%</td>
<td>54%</td>
<td>45%</td>
<td>88%</td>
</tr>
<tr>
<td>ERM</td>
<td>18%</td>
<td>20%</td>
<td>0%</td>
<td>27%</td>
<td>75%</td>
</tr>
</tbody>
</table>
Department’s Time Use (%)

- 12B+: 59% Audits, 18% Reviews/assessments, 46% Other
- 5-12B: 48% Audits, 13% Investigations, 44% SOX
- 2-5B: 46% Audits, 10% SOX, 18% Other
- 1-2B: 44% Audits, 10% SOX, 12% Projects
- >1B: 56% Audits, 4% Reviews/assessments, 18% Other

Legends:
- Audits
- Reviews/assessments
- Investigations
- SOX
- Projects
- Other
Budget for Co-sourcing (%)

Note: Co-sourced figure is calculated as a percent of the internal audit department’s budget as a whole.
## Audit Activity

<table>
<thead>
<tr>
<th></th>
<th>12B+</th>
<th>5-12B</th>
<th>2-5B</th>
<th>1-2B</th>
<th>&lt;1B</th>
</tr>
</thead>
<tbody>
<tr>
<td>Avg. Audits Yearly (#)</td>
<td>81</td>
<td>46</td>
<td>33</td>
<td>25</td>
<td>17</td>
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<tr>
<td>Avg. Audit Duration (Days)</td>
<td>67</td>
<td>78</td>
<td>51</td>
<td>53</td>
<td>54</td>
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<tr>
<td>Avg. Hours Per Audit</td>
<td>368</td>
<td>379</td>
<td>283</td>
<td>290</td>
<td>330</td>
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<tr>
<td>Yes - Reports are rated?</td>
<td>64%</td>
<td>40%</td>
<td>31%</td>
<td>27%</td>
<td>50%</td>
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<tr>
<td>Avg. Rating Categories</td>
<td>4</td>
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<td>4</td>
<td>4</td>
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<tr>
<td>Yes - Findings are rated?</td>
<td>64%</td>
<td>70%</td>
<td>62%</td>
<td>36%</td>
<td>88%</td>
</tr>
<tr>
<td>Avg. Rating Categories</td>
<td>3</td>
<td>3</td>
<td>3</td>
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