

# GUIDANCE NOTE ON INTERNAL AUDIT OF POWER INDUSTRY

## Highlights of Guidance Note:

- ✚ Provides guidance on internal audit techniques and tools relating to Power Generation, Power Transmission and Distribution of Electricity.
- ✚ Audit Check Lists for each of the above activities with respect to specific nature of various production utility / service units, their input output norms, consumption norms including auxiliary power consumption, losses / wastages in each process / unit, efficiency norms, comparison etc.
- ✚ Also provides insight of general framework of the internal audit mechanism vis-à-vis sector specific issues which are peculiar to power industry, Audit of Operational Activities, Audit of Functional Areas etc.

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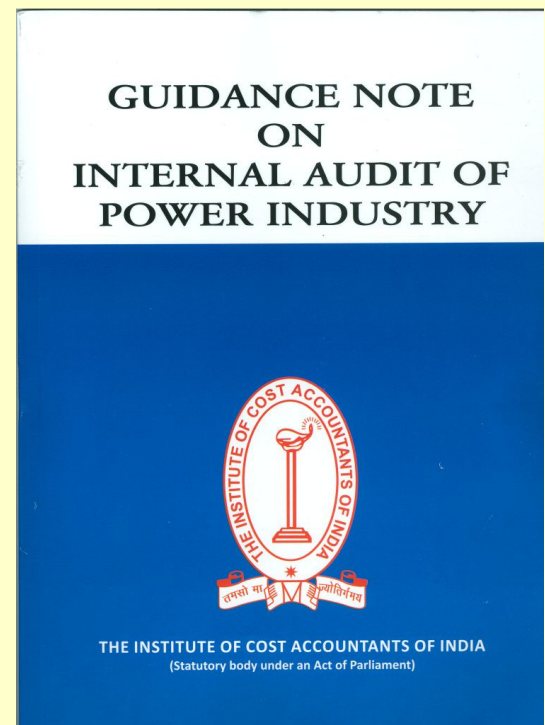
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