

Sarbanes-Oxley and Natural Gas Measurement

Where do you
want to be?



EMS Pipeline Services

Make sure your natural gas pipeline operations are in compliance before your next SOX audit

Since the passage of the Sarbanes-Oxley Act (SOX) in 2002, executives like you must certify that proper processes and controls exist in all areas that impact financial reporting, as well as report all “material events” that affect your company’s financial statements.

For energy companies, measurement of production volume, gas quality, and delivery transactions are getting special attention in reviews of processes and controls. Since your meters are like cash registers, accurate measurement with auditable supporting data is critical for your company’s SOX compliance.

EMS Pipeline Services offers comprehensive, turnkey solutions to meet measurement process and control needs. EMS offers its highly regarded proprietary PGAS™ software as well as expert field services capabilities. Implemented independently or in tandem, they help ensure measurement accuracy and audit accountability.

With your next SOX audit approaching, don’t wait to review your gas measurement process and control functions. Talk with an EMS representative today and see how we can help keep you with compliance .





The Value of PGAS™ to Sarbanes Oxley Compliance

PGAS™ has passed SOX audits at our major customers because of the following features;

- AGI and API compliance
- Immediate notification of data exceptions
- Automatic recalculations upon exception findings
- Rapid recognition of LUAF (Lost and Unaccounted for Gas) and causes
- Minimized LUAF through near real-time balancing
- Automatic BPO (blowing, purging, and other uses) calculations
- Data validation through user-defined limits and historical data
- Tracking of active records and inactive record versions
- Flagging of all exceptions and adjustments
- Streamlined data reviews and approval procedures
- Reports distribution configurable for authorized users
- Detailed configuration and volume data audit tracking
- Audit view and audit notes features
- Internal controls for imported data from EFM and SCADA systems
- Security controls halting unauthorized access attempts
- Disaster recovery provisions and backup software copies
- CMM Level 5 certification through Accenture support

Does your gas measurement system have these capabilities?

What SOX auditors like about PGAS™ software...

Here is what we've heard from public companies that have passed their Sarbanes-Oxley audits using PGAS™ software:

- Using third party software greatly minimizes the risk of loopholes and back-door data entries, “especially since users don't have access to the system's source code.
- It's great to know that software disaster recovery plans are in place.
- The fact that PGAS™ software comes from a CMM Level 5 certified development center is a huge confidence booster.
- PGAS™ has special views to review audit trails of all historic activity in the system.
- Data entry and data change transactions are all logged and tracked by PGAS™.
- PGAS™ tracks user IDs and dates associated with all edits. It supports native, LDAP, and NT authentication login.

The Integrated Solution: PGAS™ and EMS Pipeline's Field Services

EMS Pipeline Services' field technicians average 15 years experience and operate thousands of meter stations for some of the most respected companies in the energy industry. Their mission is to help ensure your meter and communications equipment is properly installed, maintained, calibrated, and integrated with your measurement systems to achieve the highest levels of accuracy. EMS's SOX field services include:

- Meter and chromatograph installation and maintenance
- Measurement system audits and upgrades
- Lost and unaccounted for gas analysis and reduction programs
- Chart integration and hydrocarbon laboratory services
- Data collection system installation and maintenance

Resolve to eliminate SOX stress today.

Don't wait until its time to begin the 2005 SOX audit period to review your gas measurement process and control functions. EMS Pipeline Services' business consultants are available to personally answer any questions about how PGAS™ and Field Services produce SOX-compliant results.

Contact us at (713) 595-7625 or e-mail us at sales@msglobal.net. Visit www.msglobal.net for more information.



About EMS Pipeline Services

EMS Pipeline Services is an established energy operations and maintenance (O&M) services company with over 150 professionals providing field measurement support, asset management, consulting services and software technologies to major pipeline companies, independent power producers, and oil and gas producers.

EMS Pipeline Services has a global alliance with Accenture providing development and support to the PGAS™ software, ensuring that PGAS™ is developed with the proper functions and controls to meet our customers' SOX compliance needs.

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Energy Services + Technology = Solutions™