

**Russell A. Hissom, CPA***Partner***608 240 2361****russ.hissom@bakertilly.com**

Russell Hissom, Partner in the Energy and Utilities Group, has been with Virchow, Krause & Company, LLP since 1983. Russ specializes in serving the financial and operational needs of the utility industry. He has extensive experience with financial and compliance audits of utilities and joint action agencies, work order asset management and FERC accounting implementation projects, construction audits, management audits, contract compliance audits under jointly owned electric generation contracts, overhead cost allocation studies, NERC Audit Readiness projects for Registered Entities, and specialized accounting training for utilities. He has spoken nationally on a variety of utility topics for organizations such as APPA and NERC Regional Audit Organizations.

Specific experience

- > Partner in-charge of financial audits for electric, water, wastewater, gas and communications utilities.
- > Performs work order asset management and FERC accounting implementation projects.
- > Performs contract performance management audits for utilities and State Public Utility Commissions.
- > Performs compliance audits that analyze the impact and performance of utilities under jointly owned electric generation contracts.
- > Performs management audits that analyze utility operations in key business processes to determine efficiencies in operations.
- > Performs benchmarking analysis, overhead cost allocation studies and utility financial performance projects.
- > Performs business process consulting projects to assist utilities in readiness for Regulatory audits, such as NERC compliance.
- > Regular instructor for industry associations on work order and industry accounting topics
- > Analyzes revenue requirement, cost of service studies, and rate design for electric, water, wastewater, gas and communications utilities.
- > Serves as an expert witness before regulatory bodies in utility rate proceedings.
- > Authors various articles related to the utility industry.

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Industry involvement

- > American Institute of Certified Public Accountants (AICPA)
- > American Public Power Association (APPA)
- > Society of Corporate Compliance and Ethics
- > Various state institutes of Certified Public Accountants
- > Various state utility organization

Education

University of Wisconsin - Milwaukee
Bachelor of Business Administration in Accounting

Relevant continuing education

- > Annual Accounting and Auditing Update
- > AICPA Ethics Training
- > Lean Six Sigma Methodologies
- > Utility Training Seminars
- > Utility Rates and Governance Training Course
- > Advanced Utility Accounting
- > Enterprise Leadership Training
- > Strategic Planning for Utilities
- > GASB 34 Implementation