



Item 15.3: Handling of Complaints Regarding Financial Matters

Mike Petterson

Vice President of Finance and Treasury

Finance & Audit Committee Meeting

ERCOT Public

January 14, 2013

Handling of Complaints Regarding Financial Matters

- The Committee shall establish procedures for –
 - The receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters; and
 - The confidential, anonymous submission by the Company's employees of concerns regarding accounting or auditing matters.
- Complaints regarding financial matters may be received through a variety of sources – direct, indirect, and anonymous alternatives are available.
 - Employees receive training to ensure they are aware of these options
- Complaints are investigated as appropriate and reported to the Finance and Audit Committee or Board of Directors until resolved.
- Evidence of complaints is retained in meeting minutes, investigative work papers, and systematically (e.g. the Ethics Point system) when possible