



Item 5.4: Handling of Complaints Regarding Financial Matters

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Controller

Finance & Audit Committee Meeting

ERCOT Public
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Handling of Complaints Regarding Financial Matters

Finance & Audit Committee Charter Requirement

- The Committee shall establish and maintain procedures for the receipt (including anonymous submission), retention and treatment of complaints regarding accounting, internal controls and auditing.

Procedures

- Receipt: Complaints regarding financial matters may be received through a variety of sources – direct, indirect and anonymously via EthicsPoint. Employees and contractors receive training at least annually to ensure they are aware of these options.
- Retention: Evidence of complaints is retained in meeting minutes, investigative work papers and systematically (e.g. EthicsPoint) when possible.
- Treatment: Complaints are investigated as appropriate and reported to the Finance & Audit Committee or Board of Directors until resolved.

