



## MEMORANDUM

To: ERCOT Finance and Audit (F&A) Committee  
From: Jonathan Levine, ERCOT Assistant General Counsel and Assistant Corporate Secretary  
Date: December 11, 2023  
Re: Item 5 – 2023 System and Organization Control Audit

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At the December 18, 2023 F&A Committee meeting, the Committee is scheduled to consider the recommendation regarding the acceptance of the 2023 System and Organization Control Audit Report as General Session Items 5 – 5.3.

The Board decision template is included with the Committee's materials under Item 5.3. However, due to the confidentiality of the 2023 System and Organization Control Audit Report, the draft report is available for the Committee's electronic viewing solely under Committee Executive Session Item ES 2.2.