



Item 5.1: Handling of Complaints Regarding Financial Matters

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Senior Vice President, Chief Financial Officer, and
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Finance and Audit Committee Meeting

ERCOT Public

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Overview

- **Purpose**

- Annual review of the Finance and Audit (F&A) Committee Charter requirement that the Committee establish and maintain procedures for the receipt (including anonymous submission), retention, and treatment of complaints regarding accounting, internal controls, and auditing

- **Voting Items / Requests**

- No action is requested of the F&A Committee or Board; for discussion only

- **Key Takeaway**

- The procedures for the receipt (including anonymous submission), retention, and treatment of complaints regarding accounting, internal controls, and auditing are in place and consistent with last year

Procedures

- Receipt of Complaints: 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 of Complaints: Evidence of complaints is retained in F&A Executive Session meeting, investigative work papers and systematically (e.g. EthicsPoint) when possible
- Treatment of Complaints: Complaints are investigated as appropriate and reported to the F&A Committee or Board until resolved