



MEMORANDUM

To: ERCOT Finance and Audit (F&A) Committee

From: Chad V. Seely, SVP Regulatory Policy, General Counsel, Chief Compliance Officer, and Corporate Secretary

Date: December 8, 2025

Re: Item 5 – 2025 System and Organization Control Audit

At the December 8, 2025 F&A Committee meeting, the Committee is scheduled to consider the recommendation regarding the acceptance of the 2025 System and Organization Control Audit Report as General Session Items 5.1 – 5.3.

The Board decision template is included with the Committee's materials under Item 11.2.1. However, due to the confidentiality of the 2025 System and Organization Control Audit Report, the report is available for the Committee's electronic viewing solely under Committee Executive Session Item ES 2.3.