



Item 9: Future Agenda Items

Richard L. Scheel, CPA
Senior Vice President,
Chief Financial Officer,
and Chief Risk Officer

Finance and Audit Committee Meeting

February 9, 2026

Purpose

The Future Agenda Items planner previews upcoming topics for the Committee.

For information only

No action is requested; for discussion only.

ERCOT
 Finance and Audit Committee
 Annual Meeting Planner and Future Agenda Items

Row	Task Description	Charter Page #	Committee Meeting Date - 2026					Row
			2-09	4-20	6-01	9-14	12-07	
1	Designate a Committee secretary	2	FA					1
2	Review and assess adequacy of Committee charter	6	FA					2
3	Review and approve internal audit charter	7	FA					3
4	Review and recommend investment corporate standard	4	FA					4
5	Review and recommend financial corporate standard	4	FA					5
6	Handling of complaints regarding financial matters	6	FA					6
7	Policy on hiring former employees of the independent auditor	5	FA					7
8	Policy on independent auditor selection	4	FA					8
9	Undertake annual self-evaluation	7						9
10	Review financial performance	6	FA					10
11	Review debt compliance	4	FA					11
12	Review risk management policies and practices (BOD)	3	BOD					12
13	Review Enterprise Risk Management program activity	3	FA					13
14	Forecast adequacy of the budgeted System Administration Fee	4	FA					14
16	Receive report on adequacy of internal controls	3	FA					16
17	Review financial institutions that are also market participants	6	FA					17
18	Review insurance renewals	7						18
19	Review IRS Form 990 (BOD)	6						19
20	Review Commission-ordered operating budget reconciliation	4						20
21	Review proposed budget	4						21
22	Approve proposed budget	4						22
23	Committee educational topics	3						23
24	Review Ethics Point activity	8	FA					24
25	Review Internal Audit activity	7	FA					25
26	Review effectiveness of internal audit functions	7	FA					26
27	Review performance of the Chief Audit Executive	7						27
28	Review internal audit plan development	7						28
29	Review draft annual internal audit plan	7						29
30	Approve annual internal audit plan	7						30
31	Periodic meeting with financial auditors	5						31
32	Receive independence report from financial auditors	5						32
33	Select financial auditor	4						33
34	Review and accept financial statements audit report	6						34
35	Receive independence report from 401(k) Savings Plan auditors	5						35
36	Select 401(k) Savings Plan auditor	4						36
37	Review and accept 401(k) audit report	6						37
38	Receive independence report from Systems and Organization Control auditors	5						38
39	Select Systems and Organization Control auditor	4						39
40	Review and accept Systems and Organization Control audit report	6						40

"FA" designates items addressed in meetings of the Finance and Audit Committee
 "BOD" designates items addressed in meetings of the Board of Directors