



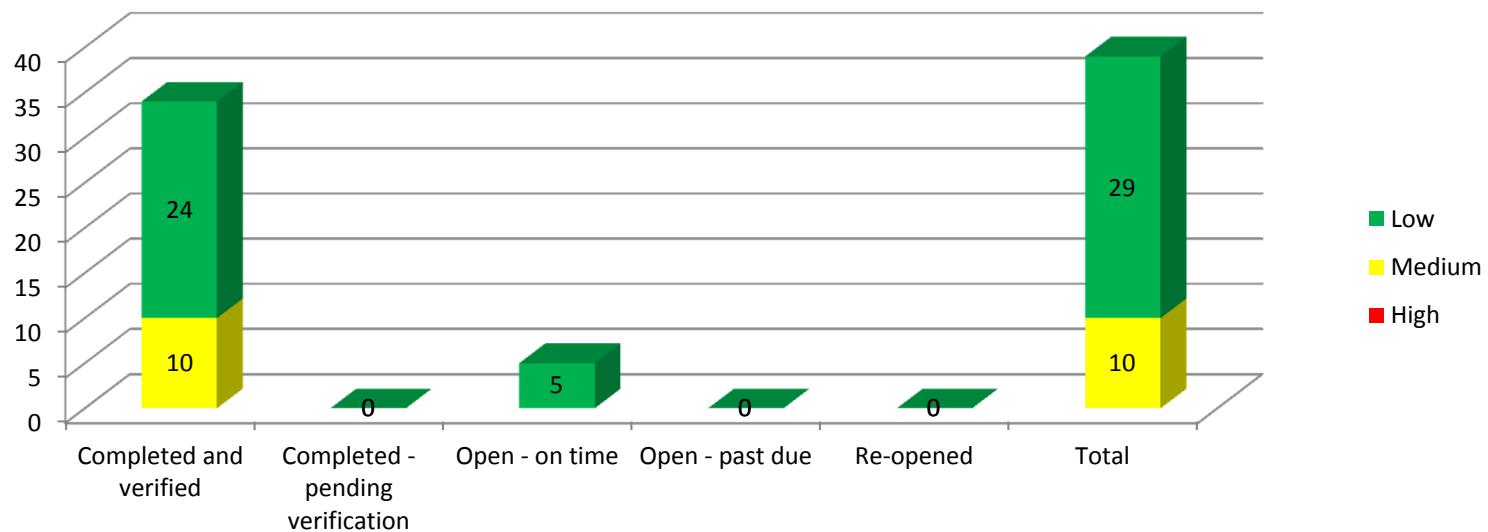
Item 15.6: Internal Control Management Program (ICMP) Report

Allison Atherton
Business Process Controls and Risk Manager

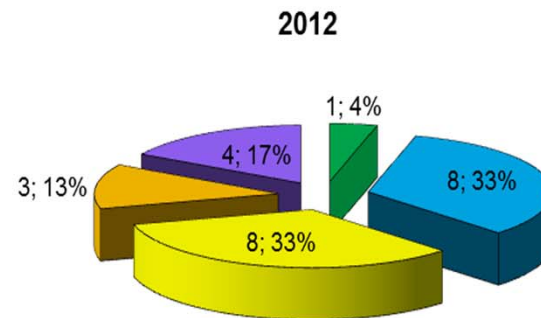
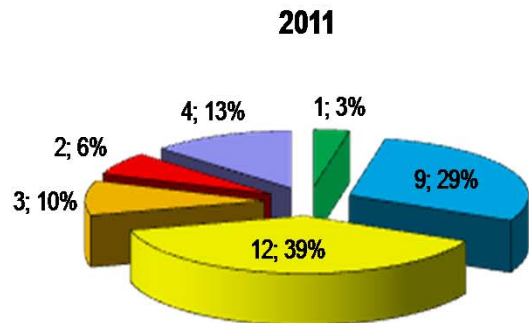
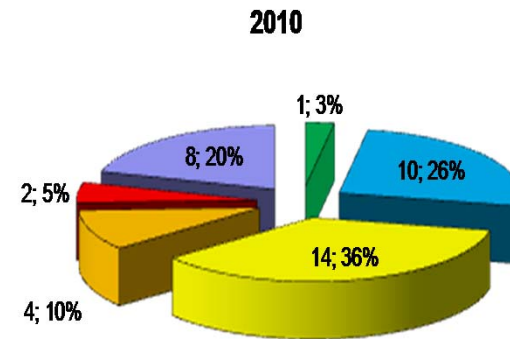
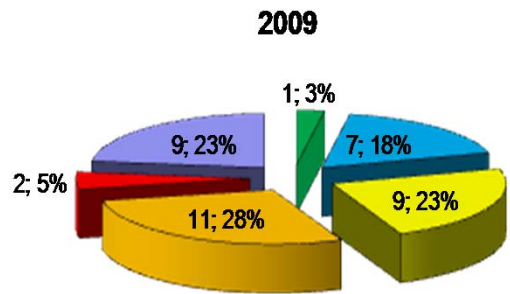
Finance & Audit Committee
ERCOT Public
January 14, 2013

Management Action Plans – ICMP Update

- The last internal audit report was issued on December 18, 2012.
- No audit Management Action Plans have been considered late for completion since the last update.
- Statistics for 2012:



Summary of Audit Report Ratings Comparison – 2009, 2010, 2011 and 2012



■ Unqualified
 ■ Controlled
 ■ Minor Improvements Needed
■ Moderate Improvements Needed
 ■ Significant Improvements Needed
 ■ No Rating

Committee Briefs – Audit

Audits Completed (last 3 months)

Internal Audits

- Critical Spreadsheets Consulting Activity
- Audit of Project Prioritization
- Business Continuity Plan (Including Disaster Recovery Plan)
- Nodal Protocol 3.10(5) Required Audit – Consistent Information in Operations Models
- Credit Operating Procedure Compliance
- Annual Employee and Contractor Ethics Compliance (ERCOT-Wide)

Open Audits

Internal Audits

- Audit of Renewable Energy Credits (REC) Program Protocols and Processes
- Consulting Activity on ERCOT Public Messaging through IT Applications

Planned Audits (next 3 months)

Internal Audits

- Consulting Activity on SharePoint Management, Access, and Content
- Consulting Activity on Market Participant Prepay Management Process
- Review of the Capacity, Demand, and Reserves (CDR) Report and the Seasonal Assessment of Resources Adequacy (SARA) Report
- Annual Report on the Fraud Prevention, Monitoring, and Testing Program for 2013
- 2013 External Quality Assessment Review of Internal Audit

External Audits

- 2013 Financial Statement Audit (E&Y)

