



Compliance Audit Report Public Version

**Sam Rayburn G&T Electric Cooperative
(NCR01307)
April 27-30, 2009**

**Confidential Information (including
Privileged and Critical Energy Infrastructure
Information) – Has Been Removed**

August 1, 2009

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EXECUTIVE SUMMARY

Sam Rayburn G&T Electric Cooperative (SRGT) was audited on April 27-30, 2009 for compliance with the requirements contained in the currently mandatory and enforceable reliability standards in the 2009 NERC Compliance Monitoring and Enforcement Program (CMEP) that are applicable to SRGT's registered functions.

SRGT is registered in SERC Reliability Corporation (SERC). SRGT is registered with SERC as a Distribution Provider (DP), Load-Serving Entity (LSE), Purchasing-Selling Entity (PSE), Resource Planner (RP), Transmission Owner (TO), and Transmission Planner (TP).

Twenty-one standards were selected and identified to SRGT as subject to review during this audit. The audit focused on documents and other evidence provided to SERC by the staff of SRGT, and did not include any evidence obtained through system observation or inspection. The findings of the audit are based on the state of compliance and current mitigation activity at the time of the audit, and do not reflect past compliance activities or activities that will be completed in the future. SRGT's staff was requested to provide an informational presentation on their progress with implementation of Cyber Security Standards CIP-002-1 through CIP-009-1.

SRGT staff was requested to provide valid evidence of meeting each and every applicable requirement and sub-requirement contained in each standard that had been previously identified by SERC Compliance staff to SRGT as subject to this audit. SRGT staff responded by providing evidence in the form of reports, procedures, studies, and other documents. SRGT staff then cited specific portions of the evidence that demonstrated compliance. This evidence and the citations were documented and evaluated by the audit team to assess the level of compliance. If all of the requirements and sub-requirements of an audited standard were met, then SRGT was judged to be compliant. Likewise, if any of the requirements or sub-requirements were not fully met, then SRGT was judged to have a possible violation of the standard. A score of 100% is required for compliance.

The audit team determined that SRGT does not own or operate Special Protection Systems and therefore, 1 of the 21 standards is not applicable to SRGT at this time. This standard was PRC-017.

SRGT had recently self-reported a possible violation of PRC-005-1 R1 concerning their maintenance and testing plan. The plan did not identify voltage and current sensing device(s). SRGT also self-reported a possible violation of R2 concerning a number of voltage and current sensing devices that had possibly not been maintained according to schedule. The audit team considered these self-reports while reviewing the compliance information for PRC-005-1.

SRGT was found to be in compliance with all but one of the standards that were audited. The audit team identified a possible violation in SERC of PRC-005-1 R1 & R2 — Transmission and Generation Protection System Maintenance and Testing. The audit team verified that SRGT's procedure developed for PRC-005-1 did not address voltage and current sensing devices as required (R1) and the testing of voltage and current devices was not completed as scheduled in (R2). The audit team also found that SRGT's procedure did not address associated communications systems as required by R1 and, SRGT was unable to provide evidence of testing and maintenance of associated communications equipment.

This audit report includes information about how far the individual cooperatives missed the requirements for the possible compliance violations. This information will be used to help

determine the severity level of sanctions and penalties. The possible compliance violations will be processed through the SERC and SPP RE CMEPs as required. Any further actions related to possible compliance violations will be through those processes.

The link to the Sam Rayburn G&T Electric Cooperative NOP can be viewed [here](#).

AUDIT PROCESS

The compliance audit process steps are detailed in the NERC CMEP. The NERC CMEP generally conforms to the United States Government Accountability Office Government Auditing Standards and other generally accepted audit practices.

Objectives

All registered entities are subject to audit for compliance with all reliability standards applicable to the functions for which the registered entity is registered.¹ The audit objectives are:

- Independently review SRGT's compliance with the requirements of the reliability standards that are applicable to SRGT based on the SRGT registered functions.
- Validate compliance with applicable reliability standards from the NERC 2009 Implementation Plan list of actively monitored standards.
- Validate evidence of self-reported violations and previous self-certifications, confirm compliance with other requirements of the reliability standard and review the status of associated mitigation plans.
- Document the SRGT compliance culture.

Scope

The scope of the audit of SRGT included all monitored standards that are in the NERC 2009 CMEP. Based on the confirmed registration of SRGT, the 21 reliability standards previously identified were the focus of the compliance audit. Of these, one standard; PRC-017-0 was not applicable. This is detailed in the Audit Results section.

Note: For the 2009 compliance program, the monitoring period for the compliance audit will generally be the lesser of: 1) Date of registration to current date; 2) Date of last audit or spot check to current date; or, 3) June 18, 2007 to current date. The monitoring period is not limited to the time period for which penalties and sanctions are assessed.

Confidentiality and Conflict of Interest

Code of conduct documentation for the NERC representative and regional entity staffs were provided to SRGT in advance of the audit. Work history and conflict of interest forms submitted by each audit team member were provided to SRGT upon request. SRGT was given an opportunity to object to any audit team member on the basis of a possible conflict of interest or the existence of other circumstances that could interfere with the audit team member's impartial performance of duties. SRGT accepted the audit team member participants with no objections.

On-site Audit

SRGT was contacted by letter on November 3, 2008 by SERC staff on behalf of SERC, SPP RE. The letter provided SRGT with their initial notification of their upcoming audit in 2009, and the desire to schedule audit dates that would be acceptable to both parties. SERC staff then

¹ North American Electric Reliability Corporation CMEP, paragraph 3.1, Compliance Audits

provided formal acknowledgement of the scheduled audit dates and requested that SRGT both verify their currently registered functions and complete and return an attached Pre-Audit Survey within 30 days.

On January 30, 2009, SERC staff forwarded an Audit Detail Letter to SRGT, again confirming the scheduled audit dates and confirming SRGT's registered functions within SERC. The Audit Detail Letter also provided SRGT with notice of the Standards in Audit Scope, Proposed Audit Schedule, Audit Team Roster (with industry affiliations), and requested that SRGT Subject Matter Experts (SMEs) responsible for and knowledgeable of compliance submittals be available for interview during the audit. In addition to the Audit Detail Letter, SRGT was provided with a Non-Disclosure Agreement Signature Verification for audit team members, a list of Documentation and Evidence Requirements, and Questionnaire/Reliability Standard Auditor Worksheets (QRSAs) for each standard to be audited.

On March 26, 2009, SERC staff; on behalf of SERC, sent a revised audit detail letter to SRGT containing an audit team individual substitution.

Interviews with SMEs were requested, in conjunction with documented evidence, to provide the audit team with additional information or clarification as a basis for professional judgment when validating compliance with reliability standards.

Methodology

A team of auditors from three regions were identified and conducted the audit of SRGT. The standards were grouped and scheduled for review to make the most efficient use of SRGT staff's time. The audit team moderator (ATL or designee) initiated dialogue on each standard requirement and requested compliance evidence. This evidence and SRGT's staff response was documented. SRGT staff was requested to show valid evidence of meeting each applicable requirement and sub-requirement contained in the 21 standards that had been previously identified by SERC to SRGT as subject to this audit. SRGT staff responded by providing evidence in the form of reports, procedures, studies, and other documents. SRGT staff would then cite specific portions of the evidence that demonstrated compliance.

This evidence and the citations were documented by the audit team scribe on the previously prepared QRSAs and evaluated by the audit team for the level of compliance and agreement with the requirement. Discrepancies between the requirement and the evidence provided were the subject of dialogue among the team members and SRGT staff members until it was determined that each requirement was met by the cited evidence or other evidence offered.

Once all the evidence was presented and discussed, if SRGT did not provide sufficient evidence to support a finding of compliance, then a possible violation was identified by the team and SRGT staff was informed.

Audit Overview

The audit team consisting of staff from SERC, SPP RE, and Texas RE arrived at the SRGT offices at 3:00 PM on April 27, 2009 and met briefly to coordinate logistics. SRGT staff was present and supported by GDS Associates and Cornelius-Pierce Consulting Engineers, Inc. At 4:00 PM, April 27, 2009 the Senior Compliance Auditor from SERC and Audit Team Lead (ATL) began the session with an opening presentation. He reviewed the NERC compliance plan for 2009 in general, and how it applied to SRGT specifically. The ATL introduced and reviewed the standards to be covered in the audit, and addressed both the expectations of SRGT staff and the quality of evidence to be presented. The ATL also covered the basic procedure for the audit,

and the bounding rules of conduct. SRGT staff made a brief presentation describing SRGT's corporate structure and compliance program. The staff of SRGT was introduced, and general housekeeping matters explained. The audit team left the SRGT office at 5:20 PM, April 27, 2009 to return the next day to start the review of the reliability standards in the audit scope.

Audit

The audit team arrived at the SRGT office at 7:35 AM, April 28, 2009 and convened in the prepared meeting room with SRGT staff.

The audit team initially reviewed the registration status of SRGT in each region with entity staff to verify applicability of each standard with the following determination: It was verified that SRGT is registered with SERC Reliability Corporation (SERC) as a Distribution Provider (DP), Load-Serving Entity (LSE), Purchasing-Selling Entity (PSE), Resource Planner (RP), Transmission Owner (TO), and Transmission Planner (TP).

Each standard's audit began with a recitation of each requirement. SRGT staff then presented evidence supporting requirement compliance, or cited evidence previously provided to the audit team. At that point, the evidence was reviewed and discussed until the team reached agreement on the evidence. By audit team consensus a determination of compliance was reached for each of the requirements and communicated to SRGT staff before proceeding to the next requirement. At that point the team scribe would record the evidence presented to satisfy the requirement and the team's recommendation on that requirement using the QRSAs.

The review of all applicable standards was completed at 4:00 PM, April 29, 2009 and the audit team met to review and discuss the findings. Following these discussions, the scribe collected all notes and evidence as needed and began to finalize the QRSAs.

Exit Briefing

The ATL presented an exit briefing to the assembled audit team and entity staff at 8:30 AM, April 30, 2009. This was followed by an informal response and questions from the SRGT staff. The exit briefing summarized the team's preliminary conclusions, including any items of potential noncompliance or possible violation with supporting information, areas of concern, any added information required, and the expected timeline for review and issuance of the audit report.

The ATL solicited both informal comments from SRGT staff, along with requesting that they fill out formal feedback forms for submission to NERC and SERC.

The ATL thanked SRGT staff for their cooperation and support of the audit process. SRGT staff expressed their appreciation of the professional manner in which the audit was conducted.

The audit team left the SRGT meeting room at 10:00 AM on April 30, 2009.

Company Profile

Sam Rayburn G&T Electric Cooperative, Inc. (SRGT) was formed, along with Sam Rayburn Municipal Power Agency (SRMPA), through an organizational restructuring of the Sam Rayburn Dam Electric Cooperative, Inc. (SRDEC). SRGT is headquartered in Nacogdoches, Texas and has been designated by the Rural Utilities Services as Texas 154. Presently, SRGT's members receive service from SRGT through its own generation and supplemental purchases from SRMPA, Southwestern Power Authority (SWPA), and East Texas Electric Cooperative (ETEC). SRGT supplies partial requirements to each of its three member cooperatives. SRGT is

organized under the compliance responsibility of ETEC, that provides policy and procedure support for SRGT.

Audit Specifics

The compliance audit was conducted on April 27-30, 2009 at the Sam Rayburn G&T Electric Cooperative, Inc. office in Nacogdoches, Texas.

Audit Team

Audit Team Role	Title	Company
Lead	Senior Compliance Auditor	SERC Reliability Corporation
Member	Senior Compliance Auditor	SERC Reliability Corporation
Member	Manager of Compliance Audits	SERC Reliability Corporation
Member	Lead Engineer, Compliance	SPP Regional Entity
Member	Lead Compliance Specialist	SPP Regional Entity
Member	Compliance Analyst II	Texas Regional Entity
Member	Compliance Engineer II	Texas Regional Entity

SRGT Audit Participants

Title	SRGT Organization
Project Manager	GDS Associates, Inc.
Chief Technology Officer	Sam Houston Electric Cooperative
Engineering Supervisor	Sam Houston Electric Cooperative
Consulting Engineer	Cornelius-Pierce Consulting Engineers, Inc.
System Engineer	Jasper-Newton Electric Cooperative, Inc.
Manager, Transmission Services	GDS Associates, Inc.
Project Manager, Transmission Services	GDS Associates, Inc.
Executive Engineer	GDS Associates, Inc.
Office Manager	East Texas Electric Cooperative
General Manager	Northeast Texas Electric Cooperative
Manager	East Texas Electric Cooperative

AUDIT RESULTS

The audit team reviewed documents provided by SRGT prior to the audit, as requested in the Documentation and Evidence Requirements section of SRGT's Compliance Audit Certification Letter. Review of these documents and of currently open or recently closed mitigation plans, pre-audit, helped to establish the audit team's focus during the audit.

The audit team reviewed the evidence provided by SRGT to substantiate compliance with each standard requirement. The team requested clarification and/or additional supporting and corroborating evidence, as required, to obtain sufficient and appropriate evidence to support a determination of compliance.

In instances where the evidence provided by SRGT represented multiple facilities and/or large quantities of equipment, the audit team haphazardly selected evidence samples, from the different facilities and/or equipment, to facilitate a consensus agreement of the team that SRGT is, in the team's professional judgment, satisfactorily meeting the requirements of the standard or is in possible violation of the requirement.

The audit team reviewed SRGT's status and progress of mitigation of all open and/or recently closed mitigation plans in conjunction with the review of each standard applicable to SRGT's currently registered functions.

If the audit team determined that the evidence provided by SRGT was insufficient or inappropriate to substantiate a determination of compliance, the team immediately informed SRGT's Subject Matter Experts (SME) of this fact. Additionally, the Audit Team Lead, through coordination with SRGT's audit coordinator, ensured that SRGT's management was made aware of the potential for a finding of a possible violation in each instance, and of the basis for the team's determination.

The Audit Team Lead clearly identified the team's findings of compliance and basis for their findings, areas of concern, and available remedies in an exit presentation to SRGT's management on completion of the audit.

The audit team documented their review and determination of compliance of each standard requirement on QRSAs. SRGT's policies, procedures, screenshots, operator logs, audio clips, correspondence and other evidence presented, as well as auditor comments and determinations of compliance documented on the QRSAs were used in formulating this report.

The audit team found SRGT to be in compliance with all but one of the standards that were audited. The audit team identified a possible violation of PRC-005-1 R1 and R2 — Transmission and Generation Protection System Maintenance and Testing in the SERC Region. The procedure developed for PRC-005-1 did not address Associated Communication Systems as required in (R1) and the audit team determined that certain maintenance and testing dates had not been met by SRGT (R2). Please see Findings Table below.

Prior to being forwarded to SERC's Manager of Compliance Audits for review and approval as SERC's Final Confidential Non-Public Audit Report of SRGT, the content and accuracy of this report:

- Is reviewed and commented on by all audit team members
- Is reviewed by SRGT's management for correction and comment, and
- Is reviewed and approved by the Audit Team Lead.

Upon final disposition of any possible violations determined by the audit team, if any, and redaction of appropriate information contained herein, this report will be reviewed and approved by SERC's Vice President and Director of Compliance before being issued as SERC's Final Public Audit Report of SRGT.

Findings

Reliability Standard	Requirement	Finding
BAL-001-0	R1.	N/A
BAL-001-0	R2.	N/A
BAL-001-0	R3.	N/A
BAL-001-0	R4.	N/A
BAL-002-0	R1.	N/A
BAL-002-0	R2.	N/A
BAL-002-0	R3.	N/A
BAL-002-0	R4.	N/A
BAL-002-0	R5.	N/A
BAL-002-0	R6.	N/A
BAL-003-0	R1.	N/A
BAL-003-0	R2.	N/A
BAL-003-0	R3.	N/A
BAL-003-0	R4.	N/A
BAL-003-0	R5.	N/A
BAL-003-0	R6.	N/A
BAL-004-0	R1.	N/A
BAL-004-0	R2.	N/A
BAL-004-0	R3.	N/A
BAL-004-0	R4.	N/A
BAL-005-0	R1.	N/A
BAL-005-0	R2.	NA
BAL-005-0	R3.	N/A
BAL-005-0	R4.	N/A
BAL-005-0	R5.	N/A
BAL-005-0	R6.	N/A
BAL-005-0	R7.	N/A
BAL-005-0	R8.	N/A
BAL-005-0	R9.	N/A
BAL-005-0	R10.	N/A
BAL-005-0	R11.	N/A
BAL-005-0	R12.	N/A
BAL-005-0	R13.	N/A
BAL-005-0	R14.	N/A
BAL-005-0	R15.	N/A
BAL-005-0	R16.	N/A
BAL-005-0	R17.	N/A
BAL-006-1	R1.	N/A
BAL-006-1	R2.	N/A
BAL-006-1	R3.	N/A
BAL-006-1	R4.	N/A

Confidential Information (including Privileged and
Critical Energy Infrastructure Information) – Has Been Removed

Reliability Standard	Requirement	Finding
BAL-006-1	R5.	N/A
CIP-001-1	R1.	Compliant
CIP-001-1	R2.	Compliant
CIP-001-1	R3.	Compliant
CIP-001-1	R4.	Compliant
CIP-002-1	R1.	N/A
CIP-002-1	R2.	N/A
CIP-002-1	R3.	N/A
CIP-002-1	R4.	N/A
CIP-003-1	R1.	N/A
CIP-003-1	R2.	N/A
CIP-003-1	R3.	N/A
CIP-003-1	R4.	N/A
CIP-003-1	R5.	N/A
CIP-003-1	R6.	N/A
CIP-004-1	R1.	N/A
CIP-004-1	R2.	N/A
CIP-004-1	R3.	N/A
CIP-004-1	R4.	N/A
CIP-005-1	R1.	N/A
CIP-005-1	R2.	N/A
CIP-005-1	R3.	N/A
CIP-005-1	R4.	N/A
CIP-005-1	R5.	N/A
CIP-006-1	R1.	N/A
CIP-006-1	R2.	N/A
CIP-006-1	R3.	N/A
CIP-006-1	R4.	N/A
CIP-006-1	R5.	N/A
CIP-006-1	R6.	N/A
CIP-007-1	R1.	N/A
CIP-007-1	R2.	N/A
CIP-007-1	R3.	N/A
CIP-007-1	R4.	N/A
CIP-007-1	R5.	N/A
CIP-007-1	R6.	N/A
CIP-007-1	R7.	N/A
CIP-007-1	R8.	N/A
CIP-007-1	R9.	N/A
CIP-008-1	R1.	N/A
CIP-008-1	R2.	N/A
CIP-009-1	R1.	N/A
CIP-009-1	R2.	N/A

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Reliability Standard	Requirement	Finding
CIP-009-1	R3.	N/A
CIP-009-1	R4.	N/A
CIP-009-1	R5.	N/A
COM-001-1	R1.	N/A
COM-001-1	R2.	N/A
COM-001-1	R3.	N/A
COM-001-1	R4.	N/A
COM-001-1	R5.	N/A
COM-001-1	R6.	N/A
COM-002-2	R1.	N/A
COM-002-2	R2.	N/A
EOP-001-0	R1.	N/A
EOP-001-0	R2.	N/A
EOP-001-0	R3.	N/A
EOP-001-0	R4.	N/A
EOP-001-0	R5.	N/A
EOP-001-0	R6.	N/A
EOP-001-0	R7.	N/A
EOP-002-2	R1.	N/A
EOP-002-2	R2.	N/A
EOP-002-2	R3.	N/A
EOP-002-2	R4.	N/A
EOP-002-2	R5.	N/A
EOP-002-2	R6.	N/A
EOP-002-2	R7.	N/A
EOP-002-2	R8.	N/A
EOP-002-2	R9.	Compliant
EOP-003-1	R1.	N/A
EOP-003-1	R2.	N/A
EOP-003-1	R3.	N/A
EOP-003-1	R4.	N/A
EOP-003-1	R5.	N/A
EOP-003-1	R6.	N/A
EOP-003-1	R7.	N/A
EOP-003-1	R8.	N/A
EOP-004-1	R1.	N/A
EOP-004-1	R2.	N/A
EOP-004-1	R3.	N/A
EOP-004-1	R4.	N/A
EOP-004-1	R5.	N/A
EOP-005-1	R1.	N/A
EOP-005-1	R2.	N/A
EOP-005-1	R3.	N/A

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Reliability Standard	Requirement	Finding
EOP-005-1	R4.	N/A
EOP-005-1	R5.	N/A
EOP-005-1	R6.	N/A
EOP-005-1	R7.	N/A
EOP-005-1	R8.	N/A
EOP-005-1	R9.	N/A
EOP-005-1	R10.	N/A
EOP-005-1	R11.	N/A
EOP-006-1	R1.	N/A
EOP-006-1	R2.	N/A
EOP-006-1	R3.	N/A
EOP-006-1	R4.	N/A
EOP-006-1	R5.	N/A
EOP-006-1	R6.	N/A
EOP-008-0	R1.	N/A
EOP-009-0	R1.	N/A
EOP-009-0	R2.	N/A
FAC-001-0	R1.	Compliant
FAC-001-0	R2.	Compliant
FAC-001-0	R3.	Compliant
FAC-002-0	R1.	N/A
FAC-002-0	R2.	N/A
FAC-003-1	R1.	N/A
FAC-003-1	R2.	N/A
FAC-003-1	R3.	N/A
FAC-003-1	R4.	N/A
FAC-008-1	R1.	Compliant
FAC-008-1	R2.	Compliant
FAC-008-1	R3.	Compliant
FAC-009-1	R1.	Compliant
FAC-009-1	R2.	Compliant
FAC-010-1	R1.	N/A
FAC-010-1	R2.	N/A
FAC-010-1	R3.	N/A
FAC-010-1	R4.	N/A
FAC-010-1	R5.	N/A
FAC-011-1	R1.	N/A
FAC-011-1	R2.	N/A
FAC-011-1	R3.	N/A
FAC-011-1	R4.	N/A
FAC-011-1	R5.	N/A
FAC-013-1	R1.	N/A
FAC-013-1	R2.	N/A

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Reliability Standard	Requirement	Finding
FAC-014-1	R1.	N/A
FAC-014-1	R2.	N/A
FAC-014-1	R3.	N/A
FAC-014-1	R4.	N/A
FAC-014-1	R5.	N/A
FAC-014-1	R6.	N/A
INT-001-3	R1.	N/A
INT-001-3	R2.	N/A
INT-003-2	R1.	N/A
INT-004-2	R1.	N/A
INT-004-2	R2.	N/A
INT-005-1	R1.	N/A
INT-006-2	R1.	N/A
INT-007-1	R1.	N/A
INT-008-2	R1.	N/A
INT-009-1	R1.	N/A
INT-010-1	R1.	N/A
INT-010-1	R2.	N/A
INT-010-1	R3.	N/A
IRO-001-1	R1.	N/A
IRO-001-1	R2.	N/A
IRO-001-1	R3.	N/A
IRO-001-1	R4.	N/A
IRO-001-1	R5.	N/A
IRO-001-1	R6.	N/A
IRO-001-1	R7.	N/A
IRO-001-1	R8.	Compliant
IRO-001-1	R9.	N/A
IRO-002-1	R1.	N/A
IRO-002-1	R2.	N/A
IRO-002-1	R3.	N/A
IRO-002-1	R4.	N/A
IRO-002-1	R5.	N/A
IRO-002-1	R6.	N/A
IRO-002-1	R7.	N/A
IRO-002-1	R8.	N/A
IRO-002-1	R9.	N/A
IRO-003-2	R1.	N/A
IRO-003-2	R2.	N/A
IRO-004-1	R1.	N/A
IRO-004-1	R2.	N/A
IRO-004-1	R3.	N/A
IRO-004-1	R4.	Compliant

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Reliability Standard	Requirement	Finding
IRO-004-1	R5.	N/A
IRO-004-1	R6.	N/A
IRO-004-1	R7.	N/A
IRO-005-1	R1.	N/A
IRO-005-1	R2.	N/A
IRO-005-1	R3.	N/A
IRO-005-1	R4.	N/A
IRO-005-1	R5.	N/A
IRO-005-1	R6.	N/A
IRO-005-1	R7.	N/A
IRO-005-1	R8.	N/A
IRO-005-1	R9.	N/A
IRO-005-1	R10.	N/A
IRO-005-1	R11.	N/A
IRO-005-1	R12.	N/A
IRO-005-1	R13.	Compliant
IRO-005-1	R14.	N/A
IRO-005-1	R15.	N/A
IRO-005-1	R16.	N/A
IRO-005-1	R17.	N/A
IRO-006-3	R1.	N/A
IRO-006-3	R2.	N/A
IRO-006-3	R3.	N/A
IRO-006-3	R4.	N/A
IRO-006-3	R5.	N/A
IRO-006-3	R6.	N/A
IRO-014-1	R1.	N/A
IRO-014-1	R2.	N/A
IRO-014-1	R3.	N/A
IRO-014-1	R4.	N/A
IRO-015-1	R1.	N/A
IRO-015-1	R2.	N/A
IRO-015-1	R3.	N/A
IRO-016-1	R1.	N/A
IRO-016-1	R2.	N/A
MOD-006-0	R1.	N/A
MOD-006-0	R2.	N/A
MOD-007-0	R1.	N/A
MOD-007-0	R2.	N/A
MOD-010-0	R1.	N/A
MOD-010-0	R2.	N/A
MOD-012-0	R1.	N/A
MOD-012-0	R2.	N/A

Confidential Information (including Privileged and
Critical Energy Infrastructure Information) – Has Been Removed

Reliability Standard	Requirement	Finding
MOD-016-1	R1.	N/A
MOD-016-1	R2.	N/A
MOD-016-1	R3.	N/A
MOD-017-0	R1.	N/A
MOD-018-0	R1.	N/A
MOD-018-0	R2.	N/A
MOD-019-0	R1.	N/A
MOD-020-0	R1.	N/A
MOD-021-0	R1.	N/A
MOD-021-0	R2.	N/A
MOD-021-0	R3.	N/A
NUC-001-1	R1.	N/A
NUC-001-1	R2.	N/A
NUC-001-1	R3.	N/A
NUC-001-1	R4.	N/A
NUC-001-1	R5.	N/A
NUC-001-1	R6.	N/A
NUC-001-1	R7.	N/A
NUC-001-1	R8.	N/A
NUC-001-1	R9.	N/A
PER-001-0	R1.	N/A
PER-002-0	R1.	N/A
PER-002-0	R2.	N/A
PER-002-0	R3.	N/A
PER-002-0	R4.	N/A
PER-003-0	R1.	N/A
PER-004-1	R1.	N/A
PER-004-1	R2.	N/A
PER-004-1	R3.	N/A
PER-004-1	R4.	N/A
PER-004-1	R5.	N/A
PRC-001-1	R1.	N/A
PRC-001-1	R2.	N/A
PRC-001-1	R3.	N/A
PRC-001-1	R4.	N/A
PRC-001-1	R5.	N/A
PRC-001-1	R6.	N/A
PRC-004-1	R1.	Compliant
PRC-004-1	R2.	N/A
PRC-004-1	R3.	Compliant
PRC-005-1	R1.	Possible Violation
PRC-005-1	R2.	Possible Violation
PRC-007-0	R1.	N/A

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Reliability Standard	Requirement	Finding
PRC-007-0	R2.	N/A
PRC-007-0	R3.	N/A
PRC-008-0	R1.	N/A
PRC-008-0	R2.	N/A
PRC-009-0	R1.	N/A
PRC-009-0	R2.	N/A
PRC-010-0	R1.	N/A
PRC-010-0	R2.	N/A
PRC-011-0	R1.	N/A
PRC-011-0	R2.	N/A
PRC-015-0	R1.	N/A
PRC-015-0	R2.	N/A
PRC-015-0	R3.	N/A
PRC-016-0	R1.	N/A
PRC-016-0	R2.	N/A
PRC-016-0	R3.	N/A
PRC-017-0	R1.	N/A
PRC-017-0	R2.	N/A
PRC-018-1	R1.	N/A
PRC-018-1	R2.	N/A
PRC-018-1	R3.	N/A
PRC-018-1	R4.	N/A
PRC-018-1	R5.	N/A
PRC-018-1	R6.	N/A
PRC-021-1	R1.	N/A
PRC-021-1	R2.	N/A
PRC-022-1	R1.	N/A
PRC-022-1	R2.	N/A
TOP-001-1	R1.	N/A
TOP-001-1	R2.	N/A
TOP-001-1	R3.	N/A
TOP-001-1	R4.	Compliant
TOP-001-1	R5.	N/A
TOP-001-1	R6.	N/A
TOP-001-1	R7.	N/A
TOP-001-1	R8.	N/A
TOP-002-2	R1.	N/A
TOP-002-2	R2.	N/A
TOP-002-2	R3.	Compliant
TOP-002-2	R4.	N/A
TOP-002-2	R5.	N/A
TOP-002-2	R6.	N/A
TOP-002-2	R7.	N/A

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Critical Energy Infrastructure Information) – Has Been Removed

Reliability Standard	Requirement	Finding
TOP-002-2	R8.	N/A
TOP-002-2	R9.	N/A
TOP-002-2	R10.	N/A
TOP-002-2	R11.	N/A
TOP-002-2	R12.	N/A
TOP-002-2	R13.	N/A
TOP-002-2	R14.	N/A
TOP-002-2	R15.	N/A
TOP-002-2	R16.	N/A
TOP-002-2	R17.	N/A
TOP-002-2	R18.	Compliant
TOP-002-2	R19.	N/A
TOP-003-0	R1.	N/A
TOP-003-0	R2.	N/A
TOP-003-0	R3.	N/A
TOP-003-0	R4.	N/A
TOP-004-1	R1.	N/A
TOP-004-1	R2.	N/A
TOP-004-1	R3.	N/A
TOP-004-1	R4.	N/A
TOP-004-1	R5.	N/A
TOP-004-1	R6.	N/A
TOP-005-1	R1.	N/A
TOP-005-1	R2.	N/A
TOP-005-1	R3.	N/A
TOP-005-1	R4.	N/A
TOP-006-1	R1.	N/A
TOP-006-1	R2.	N/A
TOP-006-1	R3.	N/A
TOP-006-1	R4.	N/A
TOP-006-1	R5.	N/A
TOP-006-1	R6.	N/A
TOP-006-1	R7.	N/A
TOP-007-0	R1.	N/A
TOP-007-0	R2.	N/A
TOP-007-0	R3.	N/A
TOP-007-0	R4.	N/A
TOP-008-1	R1.	N/A
TOP-008-1	R2.	N/A
TOP-008-1	R3.	N/A
TOP-008-1	R4.	N/A
TPL-001-0	R1.	Compliant
TPL-001-0	R2.	N/A

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Critical Energy Infrastructure Information) – Has Been Removed

Reliability Standard	Requirement	Finding
TPL-001-0	R3.	N/A
TPL-002-0	R1.	Compliant
TPL-002-0	R2.	N/A
TPL-002-0	R3.	N/A
TPL-003-0	R1.	Compliant
TPL-003-0	R2.	N/A
TPL-003-0	R3.	N/A
TPL-004-0	R1.	N/A
TPL-004-0	R2.	N/A
VAR-001-1	R1.	N/A
VAR-001-1	R2.	N/A
VAR-001-1	R3.	N/A
VAR-001-1	R4.	N/A
VAR-001-1	R5.	Compliant
VAR-001-1	R6.	N/A
VAR-001-1	R7.	Compliant
VAR-001-1	R8.	Compliant
VAR-001-1	R9.	Compliant
VAR-001-1	R10.	Compliant
VAR-001-1	R11.	N/A
VAR-001-1	R12.	N/A
VAR-002-1	R1.	N/A
VAR-002-1	R2.	N/A
VAR-002-1	R3.	N/A
VAR-002-1	R4.	N/A
VAR-002-1	R5.	N/A

Compliance Culture

The audit team assessed SRGT's Internal Compliance Program in conjunction with the audit. Evidence reviewed in assessing the program included: SRGT's Compliance Pre-Audit Survey, the Compliance Culture PowerPoint provided, compliance staff organizational charts, interviews with SRGT staff, and observation of staff responses in preparation for and during the audit.

Four factors that characterize a vigorous and effective compliance program are: active engagement and leadership by a company's senior management; preventive measures appropriate to the individual circumstances of the company; promptly detecting, stopping, and reporting a violation; and, ultimately fixing the problem and working to avoid future possible violations.

SERC, SPP RE, and TRE recognize that there isn't one standard formula for an effective compliance program, and that there will be variations in each company's program and culture based on countless factors, including the size and age of the company, as well as the nature and extent of its business. Ultimately what matters are the results and whether the compliance program worked as it should.

The audit team determined that SRGT's Internal Compliance Program documents and their staff demonstrated compliance culture indicate an effective compliance program.