Compliance Audit Report
Public Version

Tenaska Georgia Partners, LP
NCR01337
December 2-3, 2009

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

April 15, 2010

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EXECUTIVE SUMMARY

This final compliance audit report is the public version. Confidential information (including privileged and critical energy infrastructure information) has been redacted from this report. The full final compliance audit report was submitted to the audited entity and NERC.

Tenaska Georgia Partners, LP (TenGA) was audited on December 2-3, 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 TenGA's registered functions. TenGA is registered with SERC Reliability Corporation (SERC) as a Generator Owner (GO) and Generator Operator (GOP). Thirteen standards were selected and identified to TenGA as subject to review during this audit. The audit focused on documents and other evidence provided to SERC by the staff of TenGA, 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.

TenGA staff was requested to provide valid evidence of meeting every applicable requirement and sub-requirement contained in each standard that had been previously identified by SERC Compliance staff to TenGA as subject to this audit. TenGA staff responded by providing evidence in the form of reports, procedures, studies, and other documents. TenGA 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 TenGA was judged to be compliant. Likewise, if any of the requirements or sub-requirements were not fully met, then TenGA was judged to have a possible violation of the standard. A score of 100% is required for compliance.

The audit team found TenGA to be in compliance with all of the NERC Reliability Standards in the audit scope.

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 TenGA's compliance with the requirements of the reliability standards that are applicable to TenGA based on the TenGA registered functions.
- Validate compliance with applicable reliability standards from the NERC 2009 Implementation Plan list of actively monitored standards.

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

- 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 TenGA's compliance culture.

Scope

The scope of the audit of TenGA included all monitored standards that are in the NERC 2009 CMEP. Based on the confirmed registration of TenGA, the 13 reliability standards previously indentified were the focus of the compliance audit. Of these 13 standards, PRC-017-0 was not applicable.

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 regional entity staff was provided to TenGA in advance of the audit. Work history and conflict of interest forms submitted by each audit team member were provided to TenGA upon request. SERC has confirmed that confidentiality agreements have been executed by, and are on file for the SERC Industry Subject Matter Expert (SME) who participated in the audit. TenGA was given an opportunity to object to an 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. TenGA accepted the audit team member participants with no objections.

On-site Audit

TenGA was contacted by letter on June 2, 2009 by SERC staff. The letter provided TenGA 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 provided formal acknowledgement of the scheduled audit dates and requested that TenGA both verify their currently registered functions and complete and return an attached Pre-Audit Survey within 30 days.

On September 4, 2009, SERC staff forwarded an Audit Detail Letter to TenGA, again confirming the scheduled audit dates and confirming TenGA's registered functions within SERC. The Audit Detail Letter also provided TenGA with notice of the Standards in Audit Scope, Proposed Audit Schedule, Audit Team Roster (with industry affiliations), and requested that TenGA Subject Matter Experts responsible for and knowledgeable of compliance submittals be available for interview during the audit. In addition to the Audit Detail Letter, TenGA was provided with a Non-Disclosure Agreement Signature Verification for audit team members, a list of Documentation and Evidence Requirements, and Questionnaire and Reliability Standard Auditor Worksheets (QRSAWs) for each standard to be audited.

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 and an Industry SME was identified and conducted the audit of TenGA. The standards were grouped and scheduled for review to make the most efficient use of TenGA staff's time. The audit team moderator initiated dialogue on each standard requirement and

requested compliance evidence. This evidence, and TenGA's staff response, was documented. TenGA staff was requested to show valid evidence of meeting each applicable requirement and sub-requirement contained in the 13 standards that had been previously identified by SERC to TenGA as subject to this audit. TenGA staff responded by providing evidence in the form of reports, procedures, studies, and other documents. TenGA 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 QRSAWs, and were 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 TenGA staff members until it was determined whether each requirement was met by the cited evidence or other evidence offered.

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

Audit Overview

The audit team arrived at the TenGA site at 2:55 PM, December 2, 2009. The audit began at 3:05 PM, with an opening presentation by the Audit Team Leader (ATL). He reviewed the NERC compliance plan for 2009 in general, and how it applied to TenGA specifically. The ATL introduced and reviewed the standards to be covered in the audit, and addressed both the expectations of TenGA 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. Each member of the audit team was introduced and professional affiliation identified. TenGA staff made a brief presentation describing TenGA's corporate structure and compliance program. The staff of TenGA was introduced and general housekeeping matters were explained.

Audit

The audit team arrived at the TenGA site at 7:50 AM, December 3, 2009. The audit team initially reviewed the registration status of TenGA with entity staff to verify applicability of each standard. Each standard's audit began with a recitation of each requirement. TenGA 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 TenGA 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 QRSAWs.

The review of all applicable standards was completed at 1:58 PM, December 3, 2009, at which time 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 QRSAWs.

Exit Briefing

SERC staff presented an exit briefing to the assembled audit team and entity personnel at 2:30 PM, December 3, 2009. This was followed by an informal response and questions from the TenGA 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.

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

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

The audit team left the TenGA site at 3:00 PM on December 3, 2009.

Company Profile

The Tenaska Georgia Generating Station is a 944-megawatt natural gas-fueled, simple-cycle, electric peaking generating station. It is located in Heard County, near Franklin, Georgia. The peaking facility produces energy during periods of high demand (high heating in winter or cooling in summer, for example). It typically operates less than 10 percent of the time. Exelon Generation Company, LLC, a division of Exelon Corp., purchases the entire power output of the plant for marketing in Georgia and throughout the Southeast. Tenaska Georgia Partners, L.P. was formed by Tenaska, Inc., to build and own the project. Tenaska affiliates serve as the managing partner and the operator.

Audit Specifics

The compliance audit was conducted on December 2-3, 2009 at the TenGA site in Franklin, Georgia.

Audit Team

Audit Team Role	Title	Company
Audit Team Leader	Senior Compliance Auditor	SERC
Member	Senior Compliance Auditor	SERC

TenGA Audit Participants Titles and Organizations

Title	Organization
Vice President of Operations	Tenaska
Plant Manager	Tenaska
Plant Engineer	Tenaska
Plant Superintendant	Tenaska
Combustion Tech	Tenaska

AUDIT RESULTS

The audit team reviewed documents provided by TenGA prior to the audit, as requested in the Documentation and Evidence Requirements section of TenGA's Compliance Audit Certification Letter. Review of these documents pre-audit, helped to establish the audit team's focus during the audit.

The audit team reviewed the evidence provided by TenGA 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 TenGA represented multiple facilities and/or large quantities of equipment, the audit team haphazardly selected evidence samples from the different facilities and/or equipment. This was done to facilitate a consensus agreement of the team whether TenGA was, in the team's professional judgment, satisfactorily meeting the requirements of the standard, or was in possible violation of the requirement.

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

If the audit team determined that the evidence provided by TenGA was insufficient or inappropriate to substantiate a determination of compliance, the team immediately informed TenGA's Subject Matter Experts (SME) of this fact. Additionally, SERC staff, through coordination with TenGA's audit coordinator, ensured that TenGA'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.

SERC staff clearly identified the team's findings of compliance and basis for their findings, areas of concern, and available remedies in an exit presentation to TenGA's management on completion of the audit.

The audit team documented their review and determination of compliance of each standard requirement on QRSAW. TenGA'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 QRSAWs, were used in formulating this report.

The audit team found TenGA to be in compliance with all of the NERC Reliability Standards in the audit scope.

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

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

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

Findings

Reliability Standard	Requirement	Finding
BAL-001-0a	R1.	N/A
BAL-001-0a	R2.	N/A
BAL-001-0a	R3.	N/A
BAL-001-0a	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-003-0a	R1.	N/A
BAL-003-0a	R2.	N/A
BAL-003-0a	R3.	N/A
BAL-003-0a	R4.	N/A
BAL-003-0a	R5.	N/A
BAL-003-0a	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-005-0b	R1.	N/A
BAL-005-0b	R2.	N/A
BAL-005-0b	R3.	N/A
BAL-005-0b	R4.	N/A
BAL-005-0b	R5.	N/A
BAL-005-0b	R6.	N/A
BAL-005-0b	R7.	N/A
BAL-005-0b	R8.	N/A
BAL-005-0b	R9.	N/A
BAL-005-0b	R10.	N/A
BAL-005-0b	R11.	N/A
BAL-005-0b	R12.	N/A
BAL-005-0b	R13.	N/A
BAL-005-0b	R14.	N/A
BAL-005-0b	R15.	N/A
BAL-005-0b	R16.	N/A
BAL-005-0b	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

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 through CIP-009-1		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.	N/A
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

Reliability Standard	Requirement	Finding
EOP-004-1	R5.	N/A
EOP-005-1	R1.	N/A
EOP-005-1	R2.	N/A
EOP-005-1	R3.	N/A
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.	N/A
FAC-001-0	R2.	N/A
FAC-001-0	R3.	N/A
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

Reliability Standard	Requirement	Finding
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
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-005-2	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

Reliability Standard	Requirement	Finding
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
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

Reliability Standard	Requirement	Finding
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
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.	Compliant
PRC-001-1	R2.	Compliant
PRC-001-1	R3.	Compliant
PRC-001-1	R4.	N/A

Reliability Standard	Requirement	Finding
PRC-001-1	R5.	Compliant
PRC-001-1	R6.	N/A
PRC-004-1	R1.	N/A
PRC-004-1	R2.	Compliant
PRC-004-1	R3.	Compliant
PRC-005-1	R1.	Compliant
PRC-005-1	R2.	Compliant
PRC-007-0	R1.	N/A
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.	Compliant
TOP-001-1	R4.	N/A
TOP-001-1	R5.	N/A
TOP-001-1	R6.	Compliant

Reliability Standard	Requirement	Finding
TOP-001-1	R7.	Compliant
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
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.	Compliant
TOP-002-2	R14.	Compliant
TOP-002-2	R15.	Compliant
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.	Compliant
TOP-003-0	R2.	Compliant
TOP-003-0	R3.	Compliant
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

Reliability Standard	Requirement	Finding
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.	N/A
TPL-001-0	R2.	N/A
TPL-001-0	R3.	N/A
TPL-002-0	R1.	N/A
TPL-002-0	R2.	N/A
TPL-002-0	R3.	N/A
TPL-003-0	R1.	N/A
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.	N/A
VAR-001-1	R6.	N/A
VAR-001-1	R7.	N/A
VAR-001-1	R8.	N/A
VAR-001-1	R9.	N/A
VAR-001-1	R10.	N/A
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 TenGA Internal Compliance Program in conjunction with the audit. Evidence reviewed in assessing the program included: TenGA's Compliance Pre-Audit Survey, compliance staff organizational charts, interviews with TenGA 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 recognizes 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 TenGA's Internal Compliance Program documents and their staff's demonstrated compliance culture indicate an effective compliance program.