

2021 Approved Audit Plan

Internal Audit and Corporate Risk Management Department

Approved: October 26, 2020

2021 Proposed Internal Audit Plan	
Strategic, Corporate, Operational and Compliance Areas	Finance and Accounting Areas
CRISP Data Handling Audit*	Audit of Process Documentation Supporting Accounting Functions and Internal Controls**
NERC and Regional Entity Standards Self-certification Review*	User Access Review and Separation of Duties in New Accounting System**
NERC and Regional Entity Compliance Monitoring and Enforcement and Organization Registration and Certification Self-Certification Review*	
NERC and Regional Entity IT Security Readiness Assessment	
NERC and Regional Entity Audit of Internal Controls to Prevent the Release of Confidential Information, including Remote Employees Securing Confidential Information	

* Required by contract, Regional Delegation Agreement, or Rules of Procedure.

** Finance and Accounting audits as approved by the Finance and Audit Committee