

# Billing, Accounting & Credit Policy Working Group (BACWG)

New York Independent System Operator (NYISO) 2023 System and Organization Controls Report

September 20, 2023



## Agenda

2023 SOC 1 project plan/results	3
SOC 1 framework and scope	4

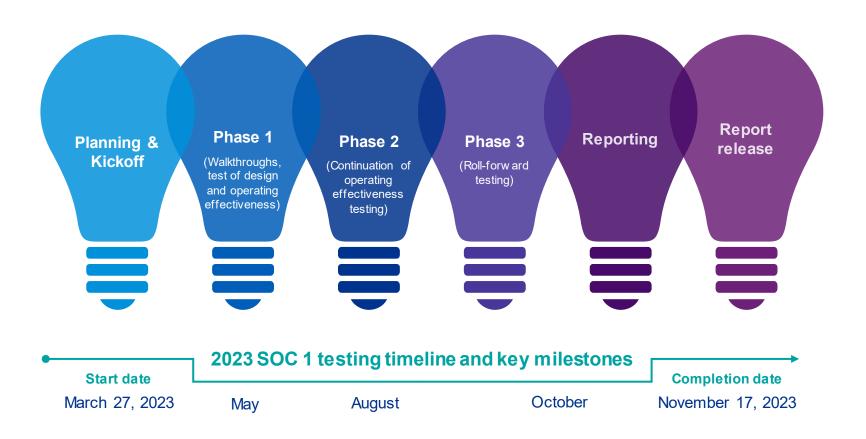
The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act upon such information without appropriate professional advice after a thorough examination of the particular situation.

© 2023 KPMG LLP, a Delaware limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. NDP293897-1A

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.



#### 2023 SOC 1 project plan/results



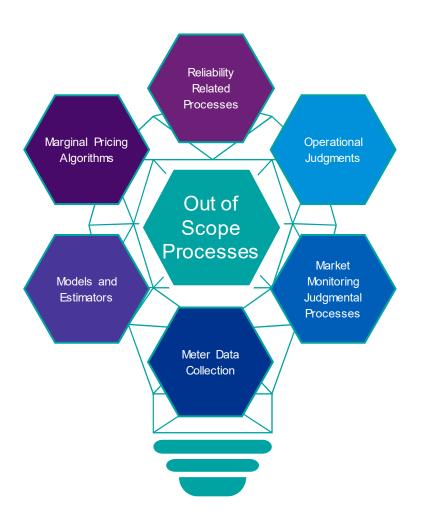


### SOC 1 framework and scope

Framework					
SOC Framework	SOC Report Section Two		SOC Report Section Three		
COSO 2013 Framework Control Environment	NYISO's Description		NYISO's Control Objectives	SOC 1	
Control Activities	Covers the COSO		and Control Activities	Report	
Risk Assessment	framework and overview of business and IT processes		Bid-to-Bill Business Processes	31 "Bid-to-Bill	
Information and Communication	relevant to the scope of the NYISO's Bid-to-Bill system.			Processes" Control Objectives	
Monitoring Activities				111 Control Activities	
			General Computer Control Environment	6 Control Objectives	
				32 Control Activities	
			Total Control Activities	143	



### SOC 1 framework and scope (continued)









#### kpmg.com/socialmedia

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act upon such information without appropriate professional advice after a thorough examination of the particular situation.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.

© 2023 KPMG LLP, a Delaw are limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. NDP293897-1A