

Internal Controls Maturity Self-Assessment Tool

Molly Elliott

Senior Technical Analyst Internal Controls, Oversight Planning

**Electric Reliability
& Security for the West**

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Internal Controls Maturity Self-Assessment Tool



New resource for evaluating strengths and weaknesses in your system of risk mitigation and internal control and identifying areas for continuous improvement

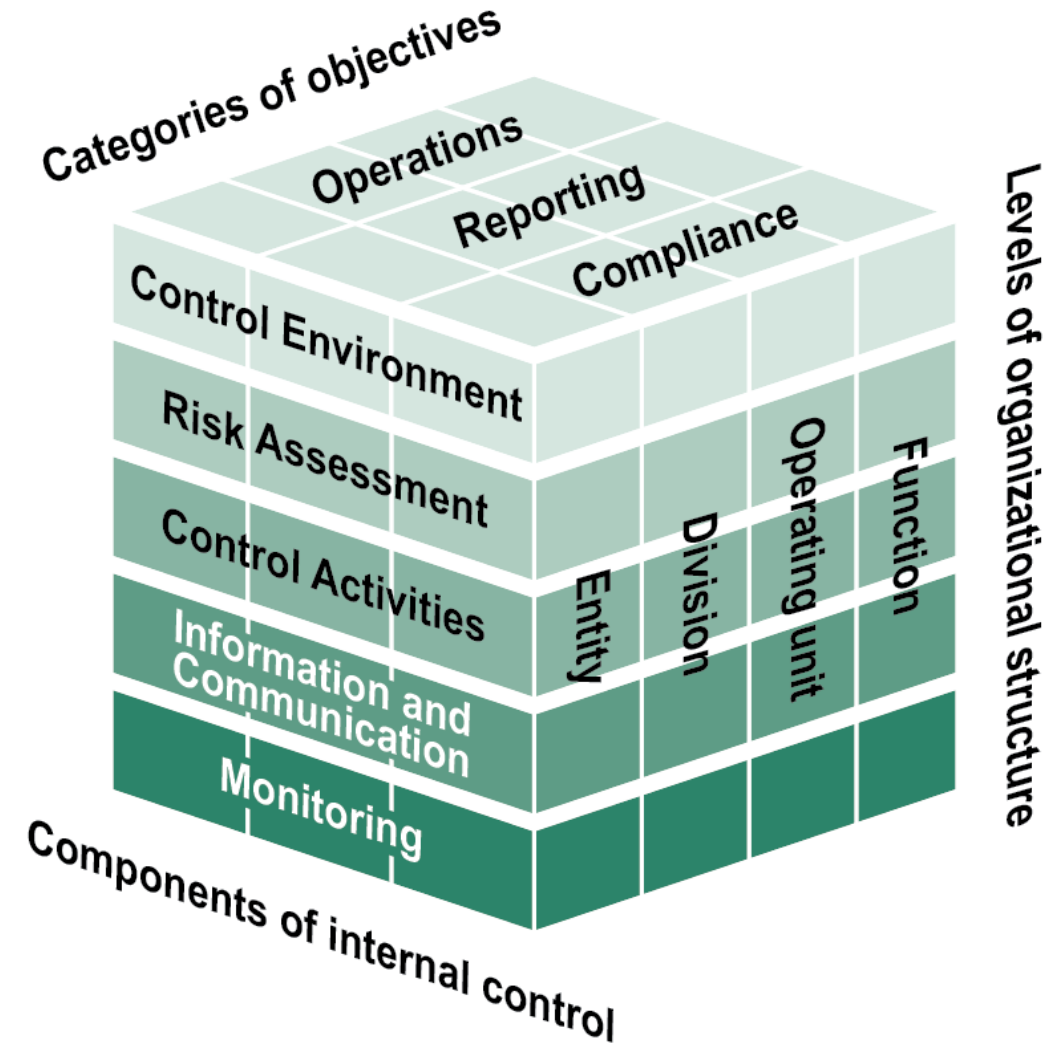


Complements WECC Controls Guidance documents which focus on control activities to meet process-level risks

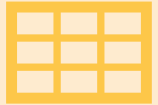


Complements Internal Compliance Program Self-Assessment which focuses on organizational structures to prevent and detect non-compliance and promote a culture of reliability

What makes a good Internal Controls Program?



What is a Maturity Model?



A maturity model is a structured framework that helps organizations assess their current capabilities in a specific discipline and provides a clear, step-by-step roadmap for continuous improvement and growth.



It is **not** a “grade”



It **is** a measure of progress

What is a Maturity Model?

#	Name	Description
L1	Initial	Application limited or non-existent
L2	Managed	Applied in some business units or functions
L3	Defined	Applied organization-wide with documented, repeatable processes
L4	Quantitatively Managed	Measured and aligned with internal and external stakeholder needs
L5	Optimizing	Focused on continuous improvement and innovation

Internal Control Maturity

Component	L1: Initial	L2: Managed	L3: Defined	L4: Quantitatively Managed	L5: Optimizing
Control Environment					
Risk Assessment					
Control Activities					
Information & Communication					
Monitoring					



Internal Control Maturity Self-Assessment

Component 1: Control Environment

L2 (Managed)	L3 (Defined)	L4 (Quantitatively Managed)	L5 (Optimizing)
Principle 1: Demonstrate commitment to integrity and ethical values			
Management may attempt to establish organizational integrity and ethical values through staff meetings or individual influence but has not instituted a documented code of conduct.	Established processes evaluate performance against a documented code of conduct and address any deviations in a timely manner. Individuals can report issues through reporting lines such as an ethics hotline.	Key risk and performance indicators may target ethical behavior, structural issues, or competence issues. Measurement may increase the completeness of other principles.	Management's directives, attitudes, and behaviors are innovative and continually reinforce integrity and ethical values. These priorities are understood and practiced by all stakeholders.
Principle 2: Exercise oversight responsibility			
An independent oversight body (e.g., board of directors) exists but may not have the information or authority necessary to effectively manage entity risk.	Independent oversight body oversees operations, provides constructive feedback to management, and makes decisions in alignment with strategic objectives and ethical values.	Key risk and performance indicators are tracked and evaluated to provide the independent oversight body with greater visibility into organizational performance.	Independent oversight body members understand current and emerging risks to entity objectives. The body works with key stakeholders to help fulfill their expectations.

Next Steps

[Program Areas ▾](#)[Committees ▾](#)

Compliance Monitoring and Enforcement

- Baja California, Mexico
- British Columbia
- United States
- New Entity Resource Center



Recommended Action: WECC strongly recommends entities regularly assess the maturity of their controls programs.

[Internal Controls Guidance And Compliance Failure Points ▾](#)[Internal Controls Failure Points ▾](#)[Internal Controls Information And Tools ▾](#)[Oversight Trends ▾](#)

Outreach Tools

Internal Controls Maturity Self-Assessment

[Internal Control Maturity Self-Assessment | Western Electricity Coordinating Council](#)

Internal Compliance Program Self-Assessment

[Internal Compliance Program Self-Assessment | Western Electricity Coordinating Council](#)

Controls Guidance and Compliance Failure Points

[Compliance - United States | Western Electricity Coordinating Council](#)

Oversight Trends Update

[Oversight Trends Update | Western Electricity Coordinating Council](#)



ENGAGE WITH WECC





engage@wecc.org



www.wecc.org | 801-582-0353



155 N 400 W, Salt Lake City, Utah 84103, USA