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February 18, 2025

Georgia Power Company Controls and Compliance Committee

2024 INTERNAL AUDIT CONTROL LETTER -
REVIEW OF THE INTERNAL AUDIT CONTROLS OF GEORGIA POWER COMPANY AS REQUIRED BY SECTION 46-2A-1 OF THE OFFICIAL CODE OF GEORGIA ANNOTATED

Scope of Work

We have completed the program of Internal Auditing coverage at Georgia Power Company (GPC) for the year ended December 31, 2024. Internal Audit work was performed in accordance with the *Standards for the Professional Practice of Internal Auditing* and Southern Company's Risk-based Audit Approach.

The following factors are important considerations in understanding an internal control system: No system of controls is perfect, and the effectiveness of controls changes over time. Limitations that may hinder the effectiveness of an otherwise adequate system of controls include resource constraints, faulty judgments, unintentional errors, circumvention by collusion, and management overrides. The presence of these limitations may not always be detected by audits.

Internal Auditing's coverage included audits performed specifically at GPC, as well as Southern Company Services, Inc. (SCS) and Southern Nuclear Operating Company (SNC), which provide services to and manage certain assets of GPC.

In addition to conducting internal audits, we considered the results of other monitoring and auditing activities such as compliance programs, audits by independent public accountants and investigations. We also considered the results of management's assessments of disclosure controls and procedures and of internal control over financial reporting as required by the Sarbanes Oxley Act of 2002.

In 2024, Internal Auditing continued to incorporate Enterprise Risk Management in our assessment of audit coverage. The Controls and Compliance Committee of the Board of Directors discussed the results of audit work related to key business risks with senior executives and the Chief Audit Executive. We planned our audit work jointly with the independent public accountants and sought to apply total audit resources to areas of greatest risk to GPC.

Conclusion

Based on the results of our audit work for the year ended December 31, 2024, we can continue to report that our reviews did not reveal any significant weaknesses in the design or operation of internal controls which would be considered pervasive in their effects on the reliability of financial reporting, or the entity's compliance with applicable laws and regulations.

Sincerely,



Jalpa Patel
Internal Audit Director

cc: **Southern Company**
J. T. Warren

Georgia Power Company
K.S. Greene
A. P. Abramovitz