Date Filed: August 14, 2026

Witness: Leanne M. Landry and John G. Griffin
Request from: Office of Education, Outreach, and Enforcement

Question:

(STORM) Refer to the Company's response to EOE-8, above. Please explain if the Company has implemented any corrective actions or internal controls to prevent/minimize those adjustments within the current docket's storm activity. Provide all supporting internal and external documentation.

Response:

Each and every adjustment that the Company made in Docket No. 25-12-13 provided important insight to the Company as to potential opportunities to better perform in relation to the recording, tracking, review and validation of storm costs and the preparation of the regulatory filing requesting cost recovery.

One point of validation for the Company was the strength and effectiveness of the Company's existing three-tiered invoice review process, which was provided to have increased the accuracy and compliance of storm-related billing, as compared to pre-Isaias procedures. This validation was demonstrated by the fact that – although adjustments were needed – the vast majority of the discovery questions in that case were answered with validated and correct information. The amount of adjustments were generally relatively small, involving minute details that required individual focus and unique, in-depth investigation (which occurred through the discovery process) to detect. Experience was gained in relation to each tier of the process, as follows:

- Tier One is the initial review, involving confirming billing rates, validating service dates against event timelines, reconciling charges, reviewing timesheet entries, verifying signatures, and assessing supporting documentation for additional expenses.

- Tier Two reconciles Tier One findings, ensuring timesheets contain required signatures, and communicates any identified dollar discrepancies by Tier One to contractors for corrections.

- Tier Three verifies alignment with contractual requirements, reconciles hiring and food/lodging agreements, and confirms that mobilization/demobilization times and distances match contractor-provided information.

Where discrepancies were identified through the discovery process, the Company is now able to improve performance in those areas where experience was gained in the types of items that could go wrong.

In addition to the tiered review process, the Company conducts a comprehensive event-based review of deferred charges. Labor charges are re-examined to ensure the charges are properly correlated with storm event dates. Charges tied to the post-event clean-up are verified and invoices for non-line-crew activities are re-vetted to confirm the scope of work is storm related and any possible unrelated charges are removed. Similarly, through the experience gained in Docket No. 25-12-13, the Company was able to identify areas where these important processes can be better performed.

As a result of experience gained through discovery in Docket Nos. 24-03-30 and 25-12-13, the Company reorganized its cost exhibits for 2024-March 2025 storm events to provide enhanced visibility into the costs incurred during storm events. For example, the Company received a large volume of interrogatories during Docket No. 25-12-13 seeking more detail on internal labor costs. Now, the Company has greatly increased the amount of information provided in the exhibits including employee level detail, employee department, payroll type, and week ending date. The Company also added a separate tab specific to P-Card charges broken out by the specific costs category of each charge. This enhancement will allow end users to see the full picture of P-Card charges all in one place with visibility into the cost category.

In addition, beginning July 2026, the Company commenced a process of instituting separate work orders for post-storm work. This change in process will isolate post storm work and provide greater transparency into the activities that take place following an event to return the system to normal operating condition.

Material, small tools, and durable good charges now undergo an additional review to identify non-event-related items, ensure proper capitalization of capital items and a 25% reduction is applied to small tools and durable goods.

Also, Eversource conducted a comprehensive review of its Storm Fleet program using multi-year utilization data, storm deployment records, readiness assessments, and updated storm-response modeling. Eversource is using this analysis as part of its process to optimize the Storm Fleet.