Date Filed: August 14, 2026

Witness: Craig Dikeman and Matthew J. Correia
Request from: Office of Education, Outreach, and Enforcement

Question:

(PROCUREMENT-INTERNAL AUDIT REVIEWS) Identify if the Company has performed an Internal Audit over its procurement organization, procurement applications, or any related activities since 2018. If applicable, provide complete copies of any Internal Audit Reports inclusive of all findings, observations, and remediations. If an internal audit has not occurred, please explain why not.

Response:

The Eversource Energy Internal Audit Department is responsible for several important functions within the management structure, including but not limited to the following functions:

- Establishing controls and risk management activities and assuring that those processes are designed adequately and operating effectively.
- Implementing processes to assure that resources are acquired economically, used efficiently and protected adequately.
- Implementing processes to assure that business programs, plans and objectives are achieved.
- Implementing processes to assure that quality and continuous improvement are fostered within the organization.

The development of the annual Audit Plan is among the most critical functions that Internal Audit performs. A thorough and effective planning process helps to ensure that Internal Audit is able to assemble a meaningful and challenging plan that will provide Eversource management with timely and useful feedback on the respective operations and the control environment. Audits related to corporate functions are considered during the development of the annual audit plan.

The table below identifies the internal audits completed in relation to the Eversource Energy procurement organization, its procurement applications, or any related activities since 2018.

Report Issue Date	Audit Report #	Audit Report Title	Reference
2/27/2019	19-17	Procurement – Contingency Planning Review	EOE-057, Attachment 1 CONFIDENTIAL REDACTED FOR RELEVANCE
9/20/2019	19-39	Procurement – Investment Recovery Follow-up	EOE-057, Attachment 2 CONFIDENTIAL REDACTED FOR RELEVANCE
3/04/2020	20-19	Purchasing – Purchase Order & Contract Issuance	EOE-057, Attachment 3 CONFIDENTIAL
1/31/2023	23-11	Procurement – Sole Sourcing	EOE-057, Attachment 4 CONFIDENTIAL
1/09/2024	24-06	Purchasing Card Program	EOE-057, Attachment 5 CONFIDENTIAL REDACTED FOR RELEVANCE
8/06/2025	25-27	Procurement Compliance	EOE-057, Attachment 6 CONFIDENTIAL REDACTED FOR RELEVANCE
1/08/2026	26-06	Supplier Relationship Management (SRM) Program	EOE-057, Attachment 7 CONFIDENTIAL

Please note that there is one report pertaining to procurement compliance that was conducted for regulatory counsel in preparation of this contested rate case proceeding. This report was completed on June 4, 2026, and was issued by R. S. Smith, Vice President-Internal Audit & Security, to Vincent Pace, Assistant General Counsel. The Privileged Report is exempt from disclosure under the attorney-client work product privilege and the attorney client communication privilege.