Date Filed: August 21, 2026

Witness: Brendan J. O'Brien and Timothy J. Griffin
Request from: Office of Education, Outreach, and Enforcement

Question:

(SAMPLING) Respond to the following:
a. Identify and discuss any sampling methodologies followed by Eversource in support of the execution or review of the Company's internal control environment. As part of the response, identify how the Company extrapolates the results of discrepancies identified.
b. Identify and provide complete copies of any authoritative guidance used by the Company or its consultants that defines requirements for sampling in support of internal controls, independent validations, or assurance engagements. To be clear, this request is looking for any guidance leveraged by the Company, including guidance prescribed by the American Institute of Certified Public Accountants, if applicable.

Response:

a. On an annual basis the Internal Audit team will evaluate and test the Company's internal control environment by evaluating the design, implementation and operating effectiveness of all identified controls, consistent with standard Sarbanes Oxley ("SOX") practices. This process is conducted internally, in addition to the annual external audit performed by the Company's external audit firm (Deloitte), who issues an independent opinion each year on the Company's internal controls over financial reporting in accordance with the standards of the Public Company Accounting Oversight Board ("PCAOB").

   When testing the operating effectiveness of internal controls, the Internal Audit team determines sample sizes based on the frequency of the control (i.e. daily, weekly, monthly, etc.) and the assessed risk level, consistent with standard SOX practices. For manual controls, frequency-based sampling tables are used to establish sample sizes. The Company applies both random sampling and judgement-based sampling. In performing SOX testing of the operating effectiveness of internal controls, exceptions are not typically extrapolated. Instead, any discrepancy identified during testing is evaluated qualitatively and quantitatively to determine the severity of the internal control deficiency. This evaluation considers whether the exception is isolated, whether it indicates a broader issue, the potential impact on financial reporting, the compensating controls (if any), etc. The Company follows the standard SOX approach of assessing the nature and significance of any exception.

b. The SOX sampling performed to test the operating effectiveness of controls each year is based on the internal guidelines outlined within EOE-127, Attachment 1. This table was developed in consultation with our external audit firm. Additionally, in general the Internal Audit group relies on authoritative guidance, including:

- IIA International Standards for the Professional Practice of Internal Auditing (please refer to EOE-127, Attachment 2)

- COSO Internal Control – Integrated Framework (please refer to EOE-127, Attachment 3)