Date Filed: October 08, 2026

Witness: Craig Dikeman, Ronald S. Smith, Matthew J. Correia, and Justin M. Pelkowski
Request from: ALLCO

Question:

Identify every internal audit, review, or assessment of (a) the procurement organization or the Company's procurement practices, and (b) the load settlement process or the reporting and settlement of energy loads, performed in whole or in part during 2018 through 2026 stating for each: its title; date; author(s); addressee(s); whether any claim of privilege or work-product protection has been asserted over it; and whether it was produced in response to OCC-307, EOE-057, or any other discovery request in this docket. For each such audit over which privilege is asserted, state every fact that the Company contends distinguishes it from the audits of the same subject matter that the Company produced without any claim of privilege.

Response:

(a) **Procurement**

Report Issue Date	Audit Report #	Audit Report Title	Existing Record Citation, if Applicable
9/20/2019	19-39	Procurement - Investment Recovery Follow-up Audit	Provided in EOE-057, Attachment 2 CONFIDENTIAL, REDACTED FOR RELEVANCE
3/04/2020	20-19	Procurement PO & Contract Audit	Provided in EOE-057, Attachment 3 CONFIDENTIAL
3/11/2021	21-15	3rd Party Vendor Management Audit	
1/31/2023	23-11	Procurement – Sole Sourcing Audit	Provided in EOE-057, Attachment 4 CONFIDENTIAL
8/06/2025	25-27	Procurement Compliance Audit	Cited in OCC-307[i] and produced in EOE-057, Attachment 6 CONFIDENTIAL, AND REDACTED FOR RELEVANCE
1/08/2026	26-06	Supplier Relationship Management Audit	Produced in EOE-057, Attachment 7 CONFIDENTIAL

(b) **Load Settlement**

Report Issue Date	Audit Report #	Audit Report Title	Existing Record Citation, if Applicable
6/23/2020	20-25	Metering and Load Management Review	See footnote (a) below
5/12/2023	23-18	Load Settlement Process Audit	See footnote (a) below

Fn. (a) This report was not provided in OCC-307 because that interrogatory requested information from the period 2024 to present. This report was not provided in response to EOE-057 because that interrogatory was limited to the procurement function.

The June 4, 2026, Privileged Procurement Report was listed in the Company's response to EOE-057[ii] and OCC-307. The Company explained the actual report was not provided because it was protected by the attorney-client privilege and work product doctrine.

The January 7, 2026, Privileged Load Settlement Report was listed in the Company's response to OCC-307. The Company explained the actual report could not be provided because it was protected by the attorney-client privilege and work product doctrine.

Prior Refenced Response:

[i] OCC-307 Question:

Internal Audits.

a. Provide a list of and copies of all internal audit reports relating to CL&P completed in 2024, 2025, and 2026 year-to-date.
b. Provide a list of all internal audits currently in progress for which a report has not yet been issued as well as the estimated completion date of the audit.

OCC-307 Response:

a. Please refer to the list below showing all audits completed during 2024, 2025, and 2026 year-to-date and the reference to where the report is provided.

Report Issue Date	Audit Report #	Audit Report Title	Reference
1/02/2024	24-01	2023 Fraud Program Audit	OCC-307, Attachment 1 CONFIDENTIAL
1/03/2024	24-02	Environmental Process Audit – Oil-filled Electrical Equipment (2023)	OCC-307, Attachment 2 CONFIDENTIAL

1/09/2024	24-06	Purchasing Card Program	EOE-057, Attachment 5 CONFIDENTIAL, AND REDACTED FOR RELEVANCE
2/08/2024	24-07	CT Electric and Gas Automated Meter Reading Audit	OCC-307, Attachment 3 CONFIDENTIAL, AND REDACTED FOR RELEVANCE
2/13/2024	24-08	CT New Start Program Audit	OCC-307, Attachment 4 CONFIDENTIAL, AND REDACTED FOR RELEVANCE
2/12/2024	24-09	Engineering Vendor Compliance Review	OCC-307, Attachment 5 CONFIDENTIAL, AND REDACTED FOR RELEVANCE
2/06/2024	24-11	Connecticut Pole Administration Audit	OCC-307, Attachment 6 CONFIDENTIAL
2/13/2024	24-12	Energy Efficiency Governance Program Review	OCC-307, Attachment 7 CONFIDENTIAL, AND REDACTED FOR RELEVANCE

Report Issue Date	Audit Report #	Audit Report Title	Reference
2/26/2024	24-13	IT Azure Active Directory Review	EOE-003, Attachment 24 CONFIDENTIAL
2/27/2024	24-14	Azure Cloud Governance and Administration	EOE-003, Attachment 25 CONFIDENTIAL
2/28/2024	24-15	IT Cybersecurity Incident Response Playbook Review	EOE-003, Attachment 26 CONFIDENTIAL
2/20/2024	24-17	NERC CIP Vulnerability Assessment Audit - Active (CT, MA, NH)	EOE-003, Attachment 27 CONFIDENTIAL,AND REDACTED FOR RELEVANCE
2/26/2024	24-18	CT Electric Substations Environmental Compliance Audit (2023)	OCC-307, Attachment 8 CONFIDENTIAL
3/07/2024	24-19	Unvouchered Liability Audit	OCC-307, Attachment 9 CONFIDENTIAL
3/08/2024	24-20	Legacy NU - Sundry Billing Audit	OCC-307, Attachment 10 CONFIDENTIAL, AND REDACTED FOR RELEVANCE
4/10/2024	24-21	Connecticut and Western Massachusetts Load Shedding Program	OCC-307, Attachment 11 CONFIDENTIAL, AND REDACTED FOR RELEVANCE

3/19/2024	24-22	Environmental Reserves	OCC-307, Attachment 12 CONFIDENTIAL
7/09/2024	24-32	Sustainability Reporting Process Audit	OCC-307, Attachment 13 CONFIDENTIAL
7/10/2024	24-33	Environmental Process Audit – Sulfur Hexafluoride (SF6) Gas	OCC-307, Attachment 14 CONFIDENTIAL, AND REDACTED FOR RELEVANCE
8/02/2024	24-35	FERC Form 1 Total Loss Source Data Review	OCC-307, Attachment 15 CONFIDENTIAL, AND REDACTED FOR RELEVANCE
7/30/2024	24-36	Corporate Insurance	OCC-307, Attachment 16 CONFIDENTIAL
9/24/2024	24-38	Robotics Process Automation (RPA) Governance Audit	OCC-307, Attachment 17 CONFIDENTIAL
9/30/2024	24-40	Connecticut Electric Facilities Environmental Compliance Audit	OCC-307, Attachment 18 CONFIDENTIAL, AND REDACTED FOR RELEVANCE

Report Issue Date	Audit Report #	Audit Report Title	Reference
10/09/2024	24-42	IT Firewall and Network Device Audit	OCC-307, Attachment 19 CONFIDENTIAL
10/21/2024	24-43	Connecticut Hardship Pre-Qualification Interactive Voice Response	OCC-307, Attachment 20 CONFIDENTIAL
11/15/2024	24-44	Business Continuity Program Maturity Assessment	OCC-307, Attachment 21 CONFIDENTIAL, AND REDACTED FOR RELEVANCE
12/04/2024	24-49	Project Support Services and Engineer of Choice Staff Augmentation	OCC-307, Attachment 22 CONFIDENTIAL
12/05/2024	24-50	Paid Family Medical Leave Act Program	OCC-307, Attachment 23 CONFIDENTIAL, AND REDACTED FOR RELEVANCE
12/11/2024	24-52	PURA Order Compliance Audit	OCC-307, Attachment 24 CONFIDENTIAL
12/18/2024	24-55	Cost Allocations Audit Report	OCC-307, Attachment 25 CONFIDENTIAL
12/26/2024	24-57[1]	CT Electric Substations Environmental Compliance Audit (2024)	OCC-307, Attachment 26 CONFIDENTIAL

1/03/2025	25-01	2024 Fraud Program	OCC-307, Attachment 27 CONFIDENTIAL
1/23/2025	25-07	Disaster Recovery Program Maturity Assessment	OCC-307, Attachment 28 CONFIDENTIAL, AND REDACTED FOR RELEVANCE
1/22/2025	25-08	Work Order Life Cycle (WOLC) Project - 2024	OCC-307, Attachment 29 CONFIDENTIAL, AND REDACTED FOR RELEVANCE
1/30/2025	25-10	Energy Efficiency Vendor Management	OCC-307, Attachment 30 CONFIDENTIAL, AND REDACTED FOR RELEVANCE
2/28/2025	25-11	IT 3rd Party Vendor Assessment Process	OCC-307, Attachment 31 CONFIDENTIAL

Report Issue Date	Audit Report #	Audit Report Title	Reference
2/25/2025	25-13	Spare Electric and Gas Equipment	OCC-307, Attachment 32 CONFIDENTIAL, AND REDACTED FOR RELEVANCE
2/26/2025	25-14	NERC CIP Vulnerability Assessment (Paper – CT, MA, NH)	EOE-003, Attachment 28 CONFIDENTIAL, AND REDACTED FOR RELEVANCE
8/04/2025	25-24	Eversource Driver Qualification Program Audit	OCC-307, Attachment 33 CONFIDENTIAL, AND REDACTED FOR RELEVANCE
7/03/2025	25-25	CT Electric Facilities Environmental Compliance Audit	OCC-307, Attachment 34 CONFIDENTIAL
8/06/2025	25-27	Procurement Compliance Audit	EOE-057, Attachment 6 CONFIDENTIAL, AND REDACTED FOR RELEVANCE
8/12/2025	25-28	Sustainability Reporting Process Audit	OCC-307, Attachment 35 CONFIDENTIAL
8/12/2025	25-31	Environmental Vendor Audit-Anastasio Trucking, LLC	OCC-307, Attachment 36 CONFIDENTIAL
8/27/2025	25-33	Treated Wood Products-Environmental Process Audit	OCC-307, Attachment 37 CONFIDENTIAL
11/18/2025	25-40	Inventory Audit	OCC-307, Attachment 38 CONFIDENTIAL, AND REDACTED FOR RELEVANCE
1/06/2026	26-01	Fraud Program (2025)	OCC-307, Attachment 39 CONFIDENTIAL

1/06/2026	26-02	Revenew Vendor Contract Compliance Review	OCC-142, Attachment 2 CONFIDENTIAL
1/08/2026	26-06	Supplier Relationship Management Audit	EOE-057, Attachment 7 CONFIDENTIAL
1/22/2026	26-07	Work Order Life Cycle (WOLC) Project	OCC-307, Attachment 40 CONFIDENTIAL
1/22/2026	26-08	CT Electric Substations Environmental Compliance Audit	OCC-307, Attachment 41 CONFIDENTIAL
1/23/2026	26-09	Electric Vehicle Audit	OCC-307, Attachment 42 CONFIDENTIAL, AND REDACTED FOR RELEVANCE
1/26/2026	26-10	Defined Benefit Pension Plan Audit	OCC-307, Attachment 43 CONFIDENTIAL

Report Issue Date	Audit Report #	Audit Report Title	Reference
1/27/2026	26-11	Third-Party Electric Supplier Services Audit	OCC-307, Attachment 44 CONFIDENTIAL
2/04/2026	26-14	Energy Efficiency Time Allocation Audit	OCC-307, Attachment 45 CONFIDENTIAL,AND REDACTED FOR RELEVANCE
2/27/2026	26-17	Artificial Intelligence (AI) Governance Assessment	EOE-003, Attachment 29 CONFIDENTIAL
3/02/2026	26-18	Azure Cloud Governance and Access Administration Review	EOE-003, Attachment 30 CONFIDENTIAL
3/03/2026	26-19	Engineering Vendor Compliance Review	OCC-307, Attachment 46 CONFIDENTIAL, AND REDACTED FOR RELEVANCE
3/04/2026	26-22	NERC CIP Vulnerability Assessment Audit	EOE-003, Attachment 31 CONFIDENTIAL AND REDACTED FOR RELEVANCE
3/16/2026	26-26	Accounts Payable Audit	OCC-307, Attachment 47 CONFIDENTIAL
3/23/2026	26-27	IT Red Team Assessment	EOE-003, Attachment 32 CONFIDENTIAL
4/07/2026	26-28	Cloud Data Storage (EDP) Assessment	EOE-003, Attachment 33 CONFIDENTIAL, AND REDACTED FOR RELEVANCE
4/13/2026	26-30	Subsystem Auto-Approval	OCC-307, Attachment 48 CONFIDENTIAL, AND REDACTED FOR RELEVANCE

5/15/2026	26-37	Cash Management Audit	OCC-307, Attachment 49 CONFIDENTIAL, AND REDACTED FOR RELEVANCE
6/15/2026	26-44	CT Electric AWC Environmental Compliance	OCC-307, Attachment 50 CONFIDENTIAL
7/07/2026	26-46	Sustainability Reporting Process Audit	OCC-307, Attachment 51 CONFIDENTIAL
8/21/2026	26-49	Warehouse Practices	OCC-307, Attachment 52 CONFIDENTIAL, AND REDACTED FOR RELEVANCE

In addition, as part of the attorney-client privileged work product that was developed for this contested rate case proceeding and the contested revenue adjustment mechanism proceeding, the Eversource Energy Internal Audit Department was requested by the Legal Department to perform under its direction a privileged and confidential review of certain procurement organization activities and documentation that was completed on June 4, 2026. The Privileged Report was issued from 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.

Further, there is a privileged and confidential report dated January 7, 2026, concerning the process Eversource uses in three states to report and settle energy loads in the ISO-New England load settlement system. That report—requested by and under the direction of the Legal Department—was issued by R. S. Smith, Vice President-Internal Audit & Security and M. M. Carlson, Manager, to the Eversource Legal Department, and is exempt from disclosure under the attorney-client work product privilege and the attorney client communication privilege. The report is also not relevant to the examination of the Company's request to adjust distribution rates in this docket.

b. An audit is considered in process if the engagement memo has been issued. The following audits may not be CL&P specific but instead are general audits that cover all Eversource operating companies. Please see below for the list of all audits in process as of August 18, 2026, and the estimated completion date.

Audit Title	**Estimated Completion Date**
Spill Reporting	Q4 2026
OSHA Safety Compliance (Training & Qualifications)	Q3 2026
Vendor Contract Compliance (2026)	Q4 2026
Distribution Management System Data Integrity	Q4 2026
Disaster Recovery (CIP Systems)	Q4 2026
Third Party Vendor Assessment	Q4 2026

[ii] EOE-057 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.

EOE-057 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.