Date Filed: October 08, 2026

Witness: Ronald S. Smith
Request from: ALLCO

Question:

For each of the Withheld Reports, identify and produce every pre-existing document, record, data set, system extract, policy, procedure, contract, purchase order, invoice, prior audit report, or other material that the Internal Audit Department collected, reviewed, considered, or relied upon in performing the assessment. A pre-existing business record does not become privileged by being gathered by auditors or transmitted to counsel; for any item nonetheless withheld, provide a log entry stating its date, author, custodian, and the basis of the claim.

Response:

Load Settlement Privileged Review

To perform the privileged review, the following was obtained from management responsible for the processes and assessed on a sample basis by Internal Audit:

- Policies and procedures
- Reports, and supporting data, that support the load settlement process
- Access privileges to key data that supports the load settlement process
- Documentation to support ISO billings and payments

Procurement

To perform the privileged review, Internal Audit reviewed a sample of contracts and supporting documentation for those contracts.