Date Filed: October 08, 2026

Witness: Ronald S. Smith
Request from: ALLCO

Question:

For each of the Withheld Reports, identify each person who requested, directed, authorized, approved, or was consulted concerning the initiation, scope, or terms of the engagement — stating for each person his or her name, title, and employer entity (specifying whether the person is employed by the Company, by Eversource Energy Service Company, or by another affiliate, and whether the person is an attorney) — state the date and form (written or oral) of each such request or direction, and identify and produce each engagement memorandum, scoping document, work plan, annual audit-plan entry, or other written directive or communication concerning the initiation or scope of either engagement; for any such document withheld on a claim of privilege, provide a log entry stating its date, author, all recipients, and the basis of the claim.

Response:

Load Settlement:

This report was prepared by Internal Audit at the request and under the direction of the Company's Legal Department ("Legal") in view of pending and threatened litigation (the "Privileged Load Settlement Report"). The request from Legal (via a meeting discussion) was made to Internal Audit on April 25, 2025. The engagement memo, with the scope and objectives approved by Legal, was issued on May 19, 2025. The engagement memo states that the work was performed "under Legal's directions". The Privileged Load Settlement Report dated January 7, 2026, relates to the process the Company's affiliates use to report and settle energy loads in the ISO-New England load settlement system. The report was issued by R. S. Smith, Vice President-Internal Audit & Security and M. M. Carlson, Manager, to the Eversource Legal Department on January 7, 2026.

Procurement:

Legal requested that Internal Audit conduct a privileged and confidential assessment and generate a report for Legal (the "Privileged Procurement Report"). The Privileged Procurement Report was finalized on June 4, 2026, and is labeled as "CONFIDENTIAL ATTORNEY-CLIENT PRIVILEGED." The Privileged Procurement Report is addressed from R. S. Smith, Vice President-Internal Audit & Security to Vincent Pace, Assistant General Counsel in the Eversource Legal Department.

Date Filed: October 09, 2026

Witness: Ronald S. Smith
Request from: ALLCO

Question:

For each of the Withheld Reports, identify every person who has received, been shown, been briefed on, or been given access to the report or any draft, portion, excerpt, summary, or description of its findings — whether in written form, by electronic access, by presentation, or orally — stating for each person: name; title; employer entity; whether the person is an attorney; the date and format of the disclosure; the purpose of the disclosure; and the specific job function that is contended to have required that person's access to the report's contents. The response should specifically address any disclosure to: (a) officers or directors of the Company, of Eversource Energy, or of any affiliate; (b) any board of directors or board committee, including any audit committee; (c) personnel of the Internal Audit Department; (d) personnel of the procurement organization or of any business unit responsible for load settlement; (e) outside counsel; (f) any outside consultant, advisor, or auditor, including FTI Consulting, Overland Consulting, and the Company's financial statement auditor; (g) personnel of any affiliate; and (h) any governmental agency or any party to any other proceeding.

Response:

<u>Load Settlement</u>:

The draft Privileged Load Settlement Report was issued on 12/8/2025 to the attorney from the Eversource Legal Department ("Legal") advising the Company; and three employees from the Eversource Energy Supply Department with responsibility for load settlement processes. The final Privileged Load Settlement Report was issued on 1/7/2026 to three attorneys from Legal responsible for advising and representing the Company, and the following business representatives with a need to know: three employees from the Eversource Electric Supply Department; six Eversource Executive Vice Presidents; two employees from Eversource Customer Operations; three employees from Eversource IT; the VP of Accounting; and two individuals from the Company's external auditing firm. The report was then issued on 1/12/2026 to Eversource's Chairman, President and Chief Executive Officer, along with his assistant and the Executive Vice Presidents of the department. 1+3= 4, Final report 3+3+6+2+3+1+2= 20.

<u>Procurement</u>:

The draft Privileged Procurement Report was issued on 5/13/2026 to two attorneys from Legal responsible for advising the Company and the Procurement Department regarding the matters

contained in the draft; and four employees in the Eversource Procurement Department. The final Privileged Procurement Report dated 6/4/2026 was issued to four attorneys from Legal responsible for advising the Company and the Procurement Department regarding the matters contained in the draft; as well as four employees in the Eversource Procurement Department.

The Company's response to ALLCO-067[i] identifies the electronic database(s) in which the two above-described privileged reports are stored.

Referenced Response:

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[i] ALLCO-067 Question:

For each of the Withheld Reports, identify each information system, repository, drive, or platform in which the report or any draft of it is or has been stored; describe the access controls applied; state the number of persons who hold or have held access credentials to each such location; and state whether any access log exists and, if so, identify its custodian.

ALLCO-067 Response:

The Eversource Internal Audit Department ("Internal Audit") houses reports in a departmental shared drive, an online SharePoint site and the departmental work paper system (AutoAudit). This data response identifies where the privileged reports are stored electronically and how many Eversource employees have access to those electronic folders.

AutoAudit is accessible only to the Internal Audit staff (currently 19 Eversource employees) as approved by the Internal Audit Department Vice President. Auto Audit access is administered within the Internal Audit department to verify that access remains with those that have a need to access it.

The Internal Audit departmental shared drive and the online SharePoint site are accessible only to the Internal Audit staff, as well as the Internal Audit Department's Executive Assistant (for a current total of 20 Eversource employees), as approved by the Internal Audit Departmental Vice President. In order for another Eversource employee to access the SharePoint site or departmental shared drive, approval must be requested from, and granted by, a member of Internal Audit.

Eversource's Executive Risk Management ("ERM") group also houses reports in their departmental shared drive, which is currently accessible only by the four employees within the group. ERM also utilizes a SharePoint site in collaboration with Internal Audit. This SharePoint site is currently accessible to the four employees in the ERM group and employees in the Internal Audit group. ERM manually maintains and verifies that access to the SharePoint location is granted only to those who require it. The ERM departmental shared drives are maintained administratively by IT to ensure that access remains with those who require it and are approved to receive access by ERM.

Data response ALLCO-066[i] identifies the Eversource employees and attorneys that the Internal Audit worked with in preparing the privileged reports as well as those employees who were sent a copy of the privileged reports.

Date Filed: October 09, 2026

Witness: Ronald S. Smith
Request from: ALLCO

Question:

For each of the Withheld Reports, identify each information system, repository, drive, or platform in which the report or any draft of it is or has been stored; describe the access controls applied; state the number of persons who hold or have held access credentials to each such location; and state whether any access log exists and, if so, identify its custodian.

Response:

The Eversource Internal Audit Department ("Internal Audit") houses reports in a departmental shared drive, an online SharePoint site and the departmental work paper system (AutoAudit). This data response identifies where the privileged reports are stored electronically and how many Eversource employees have access to those electronic folders.

AutoAudit is accessible only to the Internal Audit staff (currently 19 Eversource employees) as approved by the Internal Audit Department Vice President. Auto Audit access is administered within the Internal Audit department to verify that access remains with those that have a need to access it.

The Internal Audit departmental shared drive and the online SharePoint site are accessible only to the Internal Audit staff, as well as the Internal Audit Department's Executive Assistant (for a current total of 20 Eversource employees), as approved by the Internal Audit Departmental Vice President. In order for another Eversource employee to access the SharePoint site or departmental shared drive, approval must be requested from, and granted by, a member of Internal Audit.

Eversource's Executive Risk Management ("ERM") group also houses reports in their departmental shared drive, which is currently accessible only by the four employees within the group. ERM also utilizes a SharePoint site in collaboration with Internal Audit. This SharePoint site is currently accessible to the four employees in the ERM group and employees in the Internal Audit group. ERM manually maintains and verifies that access to the SharePoint location is granted only to those who require it. The ERM departmental shared drives are maintained administratively by IT to ensure that access remains with those who require it and are approved to receive access by ERM.

Data response ALLCO-066[i] identifies the Eversource employees and attorneys that the Internal Audit worked with in preparing the privileged reports as well as those employees who were sent a copy of the privileged reports.

Prior Referenced Response:

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[i] ALLCO-066 Question:

For each of the Withheld Reports, identify every person who has received, been shown, been briefed on, or been given access to the report or any draft, portion, excerpt, summary, or description of its findings — whether in written form, by electronic access, by presentation, or orally — stating for each person: name; title; employer entity; whether the person is an attorney; the date and format of the disclosure; the purpose of the disclosure; and the specific job function that is contended to have required that person's access to the report's contents. The response should specifically address any disclosure to: (a) officers or directors of the Company, of Eversource Energy, or of any affiliate; (b) any board of directors or board committee, including any audit committee; (c) personnel of the Internal Audit Department; (d) personnel of the procurement organization or of any business unit responsible for load settlement; (e) outside counsel; (f) any outside consultant, advisor, or auditor, including FTI Consulting, Overland Consulting, and the Company's financial statement auditor; (g) personnel of any affiliate; and (h) any governmental agency or any party to any other proceeding.

ALLCO-066 Response:

Load Settlement:

The draft Privileged Load Settlement Report was issued on 12/8/2025 to the attorney from the Eversource Legal Department ("Legal") advising the Company; and three employees from the Eversource Energy Supply Department with responsibility for load settlement processes. The final Privileged Load Settlement Report was issued on 1/7/2026 to three attorneys from Legal responsible for advising and representing the Company, and the following business representatives with a need to know: three employees from the Eversource Electric Supply Department; six Eversource Executive Vice Presidents; two employees from Eversource Customer Operations; three employees from Eversource IT; the VP of Accounting; and two individuals from the Company's external auditing firm. The report was then issued on 1/12/2026 to Eversource's Chairman, President and Chief Executive Officer, along with his assistant and the Executive Vice Presidents of the department. 1+3= 4, Final report 3+3+6+2+3+1+2= 20.

Procurement:

The draft Privileged Procurement Report was issued on 5/13/2026 to two attorneys from Legal responsible for advising the Company and the Procurement Department regarding the matters contained in the draft; and four employees in the Eversource Procurement Department. The final Privileged Procurement Report dated 6/4/2026 was issued to four attorneys from Legal responsible for advising the Company and the Procurement Department regarding the matters contained in the draft; as well as four employees in the Eversource Procurement Department.

The Company's response to ALLCO-067 identifies the electronic database(s) in which the two above-described privileged reports are stored.

Date Filed: October 08, 2026

Witness: Ronald S. Smith
Request from: ALLCO

Question:

For each of the Withheld Reports: (a) identify the specific litigation, proceeding, or claim that the Company contends was anticipated at the time the report was commissioned, and state when and how the Company contends that anticipation arose; (b) state whether the report, its findings, or information derived from it has been used, referenced, or relied upon in connection with this Application or any testimony or exhibit in this docket, the proceeding in Docket No. 25-01-03, FERC Docket No. EL26-5-000, or any other proceeding; and (c) state whether the report, its findings, or information derived from it has been used in connection with any remediation, process improvement, or "responsiveness" initiative — including the modifications and improvements to the load settlement system, processes, and controls, and the improvements to procurement practices and preparedness, described in the Company's Objection to Motion No. 40 — and identify each such use.

Response:

Load Settlement:

(a) This report was prepared by Internal Audit at the request and under the direction of the Company's Legal Department attorneys in view of potential litigation (the "Privileged Load Settlement Report"). The Privileged Load Settlement Report dated January 7, 2026, relates to the process the Company's affiliates use to report and settle energy loads in the ISO-New England ("ISO-NE") load settlement system. This report was issued by R. S. Smith, Vice President-Internal Audit & Security and M. M. Carlson, Manager, to the Eversource Legal Department on January 7, 2026.

Pending litigation in question includes the FERC proceeding in Complaint of BP Energy Retail Company LLC v. ISO New England Inc., Eversource Energy and NSTAR Electric Company, dated Oct. 14, 2025, FERC Docket No. EL26-5-000 ("BPERC Complaint"). In this FERC proceeding, BP Energy Retail Company LLC ("BPERC"), a competitive energy supplier in Massachusetts, filed the referenced complaint at FERC pursuant to Sections 206 and 306 of the Federal Power Act, Rule 206 of the Federal Energy Regulatory Commission's Rules of Practice and Procedure, and to the extent, applicable, Section 6.3.6 of Exhibit ID of the ISO-NE Billing Policy.

The BPERC Complaint was filed against ISO-NE, Eversource Energy and NSTAR Electric Company, seeking relief from certain invoices issued by ISO-NE based on load it claims was incorrectly assigned to it by Eversource Energy and NSTAR Electric Company solely in Massachusetts through the load settlement process caused by Omni software in or around June of 2024. The Privileged Load Settlement Report has been used in connection with the above pending and potential litigation.

(b) Please refer to the Company's response to subpart (a).

(c) Please refer to the Company's response to subpart (a).

Procurement:

(a) In CL&P's 2025 Rate Adjustment Mechanism ("RAM") proceeding in Docket No. 25-01-03, PURA concluded that CL&P's procurement practices created a risk of potential adverse findings in a future docket, such as the next RAM docket or rate case, stating in relevant part that "the Authority will continue to review the Company's implementation of procurement practices . . . . The violations documented herein and any failure by the Company to improve its procurement practices and compliance therewith may be indicative of inefficient and imprudent management." (Docket No. 25-03-01, August 13, 2025, Decision at 32)(emphasis added.) Subsequently, in Docket No. 24-12-01, PURA's November 5, 2025, final decision imposed a return on equity penalty on CL&P's affiliate, Yankee Gas, based on PURA's finding that the Eversource Procurement Department's "recordkeeping gaps impair the transparency of the procurement process, and in turn weaken corporate accountability and the Authority's ability to conduct effective oversight. For the foregoing reasons, the Authority concludes that an ROE reduction is warranted for imprudent record management and procurement practices." (Docket No. 24-12-01, November 5, 2025, Decision at 17.) PURA's decision therefore admonished the Company that its explanations about procurement practices did "not release the Company from its responsibility to maintain adequate [procurement] records. The difference between the ultimate contract award and the RFP documentation should be clear, unambiguous, and maintained in a verifiable manner." (Id.)

In light of these regulatory developments, CL&P and its legal counsel reasonably expected that procurement practices would be the subject of further litigation before PURA in the contested 2026 RAM proceeding in Docket No. 26-01-03 and the contested rate case in this docket. An Eversource Attorney therefore asked Internal Audit to undertake, at his direction, a privileged and confidential assessment of procurement practices and documentation and generate a report for the Legal Department so that Legal could provide advice and recommendations regarding alignment with regulatory expectations (the "Privileged Procurement Report"). The Privileged Procurement Report was finalized on June 4, 2026,

and is labeled as "CONFIDENTIAL ATTORNEY-CLIENT PRIVILEGED." The Privileged Procurement Report is addressed from Ronald Smith, Vice President of Eversource Internal Audit & Security to Vincent Pace, Assistant General Counsel in the Eversource Legal Department who was responsible for providing legal advice and representation to the company in connection with the aforementioned regulatory proceedings.

(b) Please refer to the Company's response to subpart (a).

(c) Please refer to the Company's response to subpart (a).

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.

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.

Date Filed: October 08, 2026

Witness: Ronald S. Smith
Request from: ALLCO

Question:

For each of the Withheld Reports, identify: (a) each member of the Internal Audit Department or other person who performed work on the engagement, stating name, title, and role; and (b) each person interviewed or consulted in the course of the engagement, stating name, title, employer entity, the date(s) of the interview or consultation, and the subject matter addressed.

Response:

Work on the Privileged Load Settlement Report was performed by one member of the Eversource Internal Audit Department reporting to the Audit Manager under the direction of the Legal department. Over the course of the engagement, discussions were held with two attorneys in the Eversource Legal department; eight individuals from the Eversource Energy Supply department; four individuals from the Eversource IT department; and one individual from the Eversource Regulatory department.

Work on the Privileged Procurement Report was performed by two members of the Eversource Internal Audit department reporting to the Audit Manager under the direction of the Legal department. Over the course of the engagement, discussions were held with two individuals from the Eversource Legal department and two individuals from the Eversource Procurement department.

Date Filed: October 08, 2026

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

Question:

Separately from any legal advice, state the facts ascertained in each assessment. For the Load Settlement Report: describe the load settlement process as it existed during the period assessed, including the systems used; the data flows from metering through submission to ISO-New England; the entities whose load the Company reports and settles; each category of error, exception, or control deficiency identified; and any resettlement, correction, or restatement history reviewed, with amounts. For the Procurement Report: identify the procurement functions, practices, and categories of transactions reviewed; the standards or criteria against which they were assessed; and each factual finding concerning documentation, recordkeeping, competitive bidding, or compliance. If the Company contends that any responsive fact is itself privileged, identify the subject matter of the withheld fact and state the basis for the contention.

Response:

Load Settlement

"Load settlement" is the FERC jurisdictional process that involves calculating hourly system loads (energy used) assuming generation quantities[1] and tie-line data and allocating that load to the energy suppliers based on metering and customer billing data. The data is then submitted to Independent System Operator New England (ISO-NE). The process is heavily dependent on data received from Eversource billing and meter systems. For an explanation for how load reducers affect load settlement and ISO-NE reported hourly loads, refer to ALLCO-095[1].

During the period assessed, the Load Settlement Department (LS) utilized a load settlement application system, which is still used today, to accept multiple system interfaces that feed data from the Eversource billing systems, meter databases, and historical ISO-NE provided data. These interfaces route any metering data into staging tables and then finally into the load settlement application. The application is configured to send an email notification to IT (Information Technology) support and LS when there is an issue with the data import process. Once resolved, LS performs and verifies any system calculations and performs a review of any missing metering

[1] For load settlement purposes, generation only includes ISO-NE registered generation within the applicable metering domain and does directly account for behind the meter, unregistered generation such as load reducers.

data. Once completed, LS then exports the data and sends the results to ISO-NE and relevant stakeholders.

During the period assessed, LS performed a monthly scrub process to compare the load settlement application entries with the billing systems of record. This is a catchall process that captures any differences between the systems for key fields, such as rates assigned, suppliers, and status that occurred during the month.

The focus of the work performed by Internal Audit is described in the response to ALLCO-070[ii].

Procurement:

CL&P and its legal counsel reasonably expected that procurement practices would be the subject of further litigation before PURA, in the contested 2026 RAM proceeding in Docket No. 26-01-03 and the contested rate case in this proceeding. Regarding the portion of this interrogatory that asks the Company to "identify the procurement functions, practices, and categories of transactions reviewed" to prepare the Privileged Procurement Report – and which also asks the Company to identify "the standards or criteria against which they were assessed" – an Eversource attorney asked Internal Audit to undertake a privileged and confidential assessment of the alignment of procurement practices with regulatory expectations and generate a report for the Legal Department.

Prior Referenced Response:

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[i] ALLCO-095 Question:

The Company's responses to ALLCO-040 and ALLCO-041 state that treating distribution-connected resources under five megawatts as unregistered load reducers "produces benefits for customers by reducing wholesale load obligations" and "reduce[s] the load and capacity supply obligations of all load serving entities." For each calendar year 2020 through 2025:

(a) describe how the Company's retail load settlement process allocates the output of a host customer's behind the-meter generation to the load-serving entity serving that customer — i.e., confirm that when the host customer is served by a licensed third-party supplier, the resulting reduction in settled load accrues to that supplier's wholesale position rather than to the Company's standard service load; (b) state the number of net-metered, virtually net-metered, and other load-reducer host customers served by third-party suppliers versus taking standard service or supplier-of-last-resort service, by year, and the associated behind-the-meter output in MWh for each group (or the best available estimate, identifying the estimation method); and (c) state the aggregate MWh by which load-reducer output reduced the settled Real-Time Load Obligation of the Company and of third-party suppliers, respectively, by year, in native format.

ALLCO-095 Response:

PURA's June 2, 2026, Notice of Proceeding in Docket No. 26-05-10 states that, upon a receipt of a completed application from Eversource to amend the Company's existing rate schedules, PURA will conduct a contested proceeding to review Eversource's application. Eversource objects to Allco's effort to litigate an issue that is outside the scope of this rate case proceeding. Considering the statutory 350-day timeframe to issue a final decision on the Company's application and the number of interrogatories issued in this proceeding to-date, the litigation of issues irrelevant to the Company's application threatens to adversely impact the orderly conduct of this proceeding.[i]

Without waiving said objection, the Company states as follows:

a. For the purposes of ISO-NE load settlement within the wholesale power markets, electric distribution utilities report load data to ISO-NE for each "Load Asset," which is the specific collection of customer load represented in the ISO-NE market settlement system for a particular load-serving entity ("LSE"). The Company reports hourly load data to ISO-NE consistent with the applicable tariff provisions and rules of ISO-NE. Customer hourly loads are determined based on either actual hourly interval data or estimated data developed from load profiles. Non-large commercial and industrial customers generally do not have interval metering, and their load data is reported to ISO-NE based on load profiles. Large commercial and industrial customers have interval metering and their load data is reported to ISO-NE based on that hourly metered data. When interval data is not available, the load data for those customers is reported to ISO-NE based on load profiles. If a customer has a behind-the-meter load reducer, then for generation that is not in excess of the their consumption that load reducer lowers both that customer's billed sales and the wholesale load associated with the load asset assigned to their LSE. If a wholesale supplier's load is reduced, the expense billed from ISO-NE to the wholesale supplier is reduced. For generation that is in excess of their consumption, that excess amount is credited to the customer in the manner described in ALLCO-043. The excess wholesale generation is distributed amongst all LSEs in the load zone.

b. The volume of distributed generation facilities enrolled in Connecticut clean energy programs and tariffs is reported by the EDCs and other program administrators on an annual basis, most recently in Docket No. 25-08-01. The total number and capacity of reported facilities in Eversource service territory for each year is as follows:

Year	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
DG facility count	31,997	35,481	41,448	56,327	67,591	75,727
Total MW	314.5	360.7	414.0	539.3	658.8	742.5

The Company does not track the number of customers enrolled in clean energy programs and tariffs served by third-party suppliers versus taking standard service or supplier-of-last-resort service.

c. The company does not track or estimate the aggregate MWh by which load-reducer output reduced the settled Real-Time Load Obligations.

[ii] ALLCO-070 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.

ALLCO-070 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.

Date Filed: October 08, 2026

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

Question:

Identify every change to the procurement organization's practices, documentation, or controls, and every modification or improvement to the load settlement system, processes, or controls, that has been adopted, implemented, or planned since January 1, 2026 — including those made "in connection with" either of the Withheld Reports — stating for each: the date; a description of the change; the person(s) responsible; and the documents reflecting it, and produce the non-privileged documents so identified. Operational changes made to systems and practices are facts, whatever prompted them.

Response:

The Load Settlement Department (LS) at Eversource pursues a continuous improvement process where LS regularly reviews its policies and procedures as well as IT systems that it uses. Since January 1, 2026, LS has implemented additional weekly and monthly meetings to review all workstreams LS is involved in to ensure that resources are efficiently allocated and all team members are aware of all the current and upcoming workstreams. Additionally, LS has added new reviews associated with RBAs and criteria thresholds related to controls of preliminary versus resettlement data. None of these process improvements were in connection with, or as a result of, either of the Withheld Reports.

The Procurement Department manages a complex and enterprise-wide operation that similarly engages in initiatives for continuous assessment, improvement and innovation, with regular evaluation of its policies, procedures, and controls. For example, Procurement has recently updated the Procurement Policy and Procurement Manual to better delineate the categories and activities within and outside Procurement's scope. Procurement is also in the early stages of evaluating other potential future enhancements. However, none of these updates were made in connection with, or as a result of, either of the Withheld Reports.