Audit Plan (Engineering Supplement)

Docket No. 26-05-10, Application of The Connecticut Light and Power Company d/b/a Eversource Energy to Amend its Rate Schedules

(1) Invoices, remittance advices, journal entries, vendor timesheets, and other source documents that support the Test Year expenses for the following:

a. Environmental (Sch. C-3.13);
b. Field Operations - Overhead Lines (Sch. C-3.16);
c. Field Operations – Underground Lines (Sch. C-3.17);
d. Materials and Supplies (Sch. C-3.22);
e. Non-Catastrophic Storms (Sch. C-3.28); and
f. Vegetation Management (Sch. C-3.31).

(2) The Company's Maintenance Plan(s) for Transmission and Distribution Overhead and Underground Lines in effect for the Test Year.

(3) Inspection Reports resulting from the Company's maintenance practices from the Test Year for the overhead distribution system and the underground distribution system.

(4) The Company's Emergency Response Plans in effect for the years 2018 through 2025.

(5) The following records, organized separately for each storm outlined in Exhibit CLP-STORM-2:

a. Personnel time records;
b. Listing of all FPS-1, FPS-2, and FPS-3 calls;
c. Internal reports from the
   i. Incident Commander;
   ii. Emergency Preparedness Officer;
   iii. Safety Officer;
   iv. Human Resource Officer;
   v. Liaison Officer;
   vi. Regulatory Officer;
   vii. Communications Officer;
   viii. Operations Section Chief;
   ix. Planning Section Chief;
   x. Logistics Section Chief;
   xi. Finance/Administration Section Chief;
   xii. Public Safety Section Chief; and

xiii. Resource Section Chief.

d. Internal financial reports including periodic updates, cost tracking documents, and other records maintained by the Finance/Administrative Section Chief.

(6) Unredacted copies of all records provided in Exhibits CLP-ADDITIONS-2 through CLP-ADDITIONS-12.

(7) Unredacted copies of all records provided in Exhibits ACCT-2 (CLP-01) through ACCT-2 (CLP-14) and all supporting records including invoices, timesheets, and accounting records for internal charges (e.g. labor hours, pcards, inventory records, fuel purchases, etc.).

(8) Excel worksheet(s) with monthly plant balances for all plant additions by project for calendar years 2017 through 2026 year-to-date.

(9) Excel worksheet(s) with monthly plant balances for all plant retirements by project and by unit-of-property for calendar years 2017 through 2026 year-to-date.

(10) Regarding the Company's procurement policies for all plant additions sought for recovery in the Application, provide the following:

a. Procurement policy/policies in effect for 2025 and 2026 procurements;
b. A complete listing of all purchases for plant additions made by, or on behalf of, Eversource for plant additions in 2025 and 2026 that exceeded the applicable dollar threshold for competitive bidding and include the following details for each purchase: a unique identifier; amount of purchase; date of purchase; vendor/contractor name; date of vendor contract execution; project work order number; and whether competitive bidding or some other process was undertaken;
c. A sample of 25 procurements that were initiated in 2025 or 2026 and that are reasonably representative of the listing in item (b);
d. A description of how the Company selected the samples in item (c) and how the resulting samples are reasonably representative; and
e. Procurement records supporting the competitive bidding process or other bidding process for applicable transactions listed item (c). Records should include the Request for Proposal (RFP), a list of all invited vendors, copies of all bids or proposals received, the bid evaluation criteria, the sole source justification, and documentation of the final vendor selection decision.

(11) Excel worksheet(s) containing a complete listing of all work orders associated with plant additions sought for recovery in this proceeding. The listing should include the value of associated plant additions as well as a reference to the project number identified in Exhibit CLP-ADDITIONS-4. From the listing, select a reasonable sample of larger value work orders for in-person inspection by Authority staff (guided by Eversource personnel) on Thursday, October 15, 2026. Explain how the Company selected the sample and how these samples are representative of the population of plant additions given the constraints of an in-person inspection.