Date Filed: September 01, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

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.

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

[1] Audit Report # 24-57 was initially issued with duplicate audit report number of 24-56 (which is reflected in the pdf of the final audit report). After issuance, the new report number of 24-57 was re-assigned to the audit.

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 directed to perform an audit of the procurement organization 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 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 issued by R. S. Smith, Vice President-Internal Audit & Security and M. M. Carlson, Manager, to the Eversource Legel Department 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