STATE OF CONNECTICUT
PUBLIC UTILITIES REGULATORY AUTHORITY

Audit Plan (Engineering Supplement) – Listings and Selections

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

On October 5, 2026, The Connecticut Light and Power Company d/b/a-Eversource Energy (Company) provided the Public Utilities Regulatory Authority (Authority or PURA) with a listing of costs associated with request number 26 of the Audit Plan issued on September 17, 2026, and request number 1 of the Engineering Supplement to the Audit Plan issued on September 22, 2026. The Company noted that fulfillment of the Authority's requests would require voluminous information and that it could not complete the requests in time for the audit itself. Accordingly, the Company provided listings of the costs and requested that the Authority identify selections from the listings for review during the audit. The Authority provides the Company's listings and PURA's selections in the accompanying attachments. These attachments include:

Company Listings:
1. Audit-PURASupp-001, Attachment 1;
2. Audit-PURA-026, Attachment 1;
3. Audit-PURA-026, Attachment 2; and
4. Audit-PURA-026, Attachment 3.

PURA Selections:
1. Audit-PURASupp-001, Attachment 1 – PURA Selections;
2. Audit-PURA-026, Attachment 1 – PURA Selections Sept 2025;
3. Audit-PURA-026, Attachment 2 – PURA Selections; and
4. Audit-PURA-026, Attachment 3 – PURA Selections.

The Authority made the selections in "Audit- PURASupp-001, Attachment 1 – PURA Selections" using two methods. In the first method, the Authority staff made targeted selections, first sorting the listings by cost and selecting a certain number of the highest cost items.[1] In the second method, the Authority made 25 random selections from all remaining cost items exceeding $1,000.[2]

[1] The selected costs are marked "1" in excel column S. The number of selections made was not fixed, but was determined based on each individual worksheet.

[2] In the "Materials and Supplies" worksheet, the Authority did not follow this rule and instead removed all costs below $100. The threshold was changed for this worksheet, because these items consisted of lower costs than provided in the other worksheets. The random samples were generated using the random function in the worksheet and sorting by highest random numbers. The random numbers are found in excel column S.

For “Audit-PURA-026, Attachment 1 – PURA Selections Sept 2025,” the Authority identified specific costs for review (i.e., there was no random selection). The selected costs are identified with the cells highlighted in yellow.

For “Audit-PURA-026, Attachment 2 – PURA Selections” and “Audit-PURA-026, Attachment 3 – PURA Selections,” Authority staff made 40 targeted selections for each listing, based on either on dollar amounts (to capture approximately 70% of the costs) and categories (to capture specific categories). The selected costs in both files are identified with the cells highlighted in yellow.