

1 **Q. Please provide a table summarizing the projects undertaken by EY on behalf of NP**
 2 **over the past 10 years. For each project, identify the procedure followed in**
 3 **awarding the contract, provide the context of the project, deliverables, and total**
 4 **dollar amount paid to EY, including their hourly billing rate.**

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 6 A. See Table 1 for EY engagements over the past 10 years, excluding those related to the
 7 Company's CSS.¹
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Table 1 EY Engagements 2010 to 2020 (\$000s)		
Project	Purpose	Total Amount²
Audit services (2010 – 2017)	The annual auditing of Newfoundland Power's financial statements. The primary deliverable was an independent auditor's report on the Company's financial statements issued to the shareholders and Board of Directors of Newfoundland Power for the years 2010 to 2017.	1,495
Accounting policy reviews (2010 – 2012)	Primarily related to the transition of the Company's financial statements from Canadian generally accepted accounting principles ("GAAP") to U.S. GAAP. The primary deliverable was an independent auditor's report.	78
Aliant Pole Transaction (2010, 2011)	Review of the value of assets held for sale, primarily as it related to the amount presented in the Company's financial statements. The primary deliverable was an independent auditor's report.	10
Bond Issue related work (2013, 2015, 2017)	To carry out the applicable procedures set forth in <i>Section 7200 of the CPA Handbook – Assurance, Auditor Assistance to Underwriters and Others</i> in connection with the Company's AN, AO and AP Bond Issues. The primary deliverable was an auditor's report on compliance with trust deed issued to the Company's Board of Directors.	20
RSP HST related work (2017)	Guidance associated with the processing of a CRA ruling regarding the application of HST on the Rate Stabilization Plan ("RSP") surplus refund issued to customers in 2017. The primary deliverable was representing Newfoundland Power on matters relating to the GST/HST ruling.	11

¹ For EY engagements related to the Company's CSS, see the responses to Requests for Information CA-NP-138 and CA-NP-139.

² Due to the nature of the engagements, amounts were set at the beginning of the engagements. Therefore, hourly billing rates are not available. See the response to Request for Information CA-NP-133 for further information.

1 EY were appointed as the auditor by the shareholders of Newfoundland Power at the
2 Company's Annual General Meetings from 2003 to 2017.

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4 All other engagements in Table 1 were approved by the Audit and Risk Committee under
5 the *Pre-Approval Policy for External Auditor Services*.³ Under this policy, audit-related
6 and tax services that are often naturally aligned with the audit function may be performed
7 by the external auditor, as long as their role is limited to assisting management and not
8 making ultimate decisions and do not impair the external auditor's independence.

³ The Audit and Risk Committee is appointed by the Board of Directors of the corporation.