# SEC Interrogatory #11

## Interrogatory

**Reference:** A1

Please provide summaries of all internal audit reports conducted since 2017, related to any aspect that directly or indirectly relates to OPG's regulated business, their findings, recommendations, and the status of any actions that are to be taken.

## Response

OPG declines to answer this question on the basis that this is not an appropriate question. The question does not recognize proportionality considerations which underlie the interrogatory process, in that it is overly broad and all encompassing. Contrary to the OEB Rules of Practice and Procedure (Section 26.02 (d)), the question does not "contain specific requests for clarification of a party's evidence, documents or other information in the possession of the party and relevant to the proceeding."

The question asks OPG to review all audits for a four-year period and summarize the findings, recommendations and status. OPG's business generates a large quantity of documents that may be captured by the question asked in this interrogatory.

Without waiving this objection, Attachment 1 (confidential) to this response provides a listing of all audits undertaken in the last four years except those related exclusively to OPG's unregulated business. If the information requested was refined to reference specific materials relevant to the proceeding, OPG could undertake to produce the relevant materials. For example, OPG has provided responsive material on audits of the Darlington Refurbishment Program in Ex. L-D2-02-Staff-105 and Ex. L-D2-02-AMPCO-135.

OPG is revising the response to this interrogatory question following the Interrogatories Refusals Discussion meeting on April 23, 2021:

Attachment 1 (confidential) has been revised to include Q4 2016 audits. Additionally, see Attachment 2 (confidential) for summaries of audits requested by SEC and CME at the Interrogatories Refusals Discussion meeting, including all red and yellow audits in the period.