EB-2026-0142

ONTARIO ENERGY BOARD

IN THE MATTER OF subsection 25(1) of the *Electricity Act*, 1998;

AND IN THE MATTER OF a submission by the Independent Electricity System Operator to the Ontario Energy Board for the review of its proposed expenditure and revenue requirement for the fiscal year 2026 to 2028 and the fees it proposes to charge during the fiscal years 2026 to 2028.

INTERROGATORIES

ON BEHALF OF THE

SCHOOL ENERGY COALITION

1.1-SEC-1
Please provide a copy of all budget guidance documents that were issued regarding the budgets that underlie this application.

1.1-SEC-2
Please provide a copy of all documents that were provided to the Board of Directors in their decision to approve the underlying budget contained in the Business Plan and this Application.

1.1-SEC-3
Please provide full details of all productivity and efficiency measures that a) the IESO undertook in-between 2023 and 2025, and b) specifically plans to undertake in each of 2026, 2027, and 2028. Please quantify the savings for each of (a) and (b) and provide all calculations.

1.1-SEC-4
[C-1-1, p.2] The IESO references the establishment of a Prioritization Commitment arising from he recommendations in the OEB's EB-2024-0004 decision, stating: "This process looks at reprioritizing during the business-planning cycle, within divisions and within the organization, to ensure resources are appropriately allocated to strategic priorities. The prioritization steps are also followed for capital projects, where the IESO consistently re-prioritizes the portfolio mid-cycle to ensure it meets emerging needs." Please provide further details including which projects were reprioritized during the business-planning cycle that led to the budget included in the Application.

1.1-SEC-5
[D-1-1, p.4-8] As part of the annual variance analysis, the IESO includes for each of 2026 to 2027 "Phasing assumption for spending ramp-up and smoothing of ratepayer impact". Please explain in detail what phasing assumptions and smoothing of ratepayer impact the IESO has undertaken and provide all underlying calculations and assumptions.

1.1-SEC-6
[D-1-1, p.10] With respect to the costs related to 2025-2036 eDSM, please explain what, if any, IESO administrative costs are recovered through procurement directives under section 24.32(5) of the *Electricity Act* as opposed to IESO revenue requirement and fees.

1.1-SEC-7
[D-1-1, p.9-12] The IESO has listed a number of key initiatives that over the 2026 to 2028 period involve multiple business units. For each key initiates, please provide the total cost each year between 2023 to 2028, and the detailed basis for the incremental costs proposed in each of 2026 to 2028 (e.g. number of incremental FTE, new programs initiatives included within the broader key innovative and proposed budgets, etc.).

1.1-SEC-8
[D-1-1, p.12] Please provide further explanation of the types of AI investments the IESO plans to make during the 2026-2028 period.

1.1-SEC-9
[D-1-1, p.12] The IESO states that it has "included a one per cent annual efficiency target through the business cycle that will be achieved by leveraging AI, minimizing red tape and streamlining internal processes in alignment with our strategic goals." Please explain how specifically this was included in the budget for 2026 to 2028 that is included in this Application.

1.1-SEC-10
[D-1-2] For each listed IESO business unit, please provide a more detailed breakdown of their OM&A actual/forecast spending for each year between 2023 and 2028.

1.4-SEC-11
[D-1-2, Attachment 2] For each management position included in the organizational chart, please provide the number of employees that report to each position.

1.4-SEC-12
[D-1-3, Attachment 1] Please provide a revised version of Appendix 2-K that breaks down non-management into PWU, Society and non-Union members for both regular and temporary.

1.4-SEC-13
[D-1-3, Attachment 1] For each business unit, please provide the title of the specific positions added or forecast to be added each year between 2025 and 2028. Please provide an explanation of how the IESO specifically determined that the number and type of new positions that would be required for each business unit.

1.4-SEC-14
[D-1-3, p.6-7] Please detail the assumptions regarding the next PWU and Society collective agreements (PWU after 2025, and Society after 2027) for the purposes of the budgets included in the Application.

1.4-SEC-15
[D-1-3, Attachment 3] With respect to the Mercer, Non-Executive Total Renumeration Review:

a. Please detail all methodological changes included in the Mercer Non-Executive Total Remuneration Review compared to the similar review filed in EB-2022-0318.
b. Please detail all aspects of the methodology that were determined solely by Mercer and those which were determined either in part or with the IESO.
c. Please provide a revised version of Appendix C that breaks out Public Sector into Public Sector Non-Energy and Public Sector Energy, and Private Sector into Private Sector Non-Energy and Private Sector Energy.
d. [Appendix C] For each Grade, how many IESO employees were there at the time of the Review and how many were included in the Review?

e. [Appendix C] Please provide the underlying calculations used to calculate the category and overall totals.

1.7-SEC-16
[E-1-2, p.3] IESO has provided a figure of its Portfolio & Project Management Life Cycle. Please provide a copy of the full Portfolio & Project Management Life Cycle guidance/approach document.

1.7-SEC-17
[E-2-1, p.7] Please provide details regarding a new Project Portfolio Management that the IESO is implementing.

1.7-SEC-18
[E-2-1, p.6-7] For each of the listed strategic initiatives that had a schedule or cost deviation, please provide the original forecast/budgeted cost and schedule, and actual forecast/budgeted cost and schedule, with respect to the deviations.

1.7-SEC-19
[E-2-1, p.7] Are there any on-going strategic initiatives or capital projects, in which the final schedule/budget has changed since originally forecast/budgeted? If so, please provide the original forecast/budgeted cost and schedule, and revised final forecast/budgeted cost and schedule. Please detail all material variances.

1.7-SEC-20
[E-2] For all capital projects with expenditures of over $2M during the 2026 to 2028 period, a) please provide the full internal business case for the project, b) a cost breakdown similar to that included in E-2-1, Attachment 9, p.18), and c) an explanation of how the forecast costs were determined and how the level of contingency was determined.

1.7-SEC-21
[G-1-1, Attachment 11] Please provide a full copy of the Project Portfolio Delivery Review internal audit.

2.1-SEC-22
[C-1-1, p.4-5, C-2-1, Attachment 1] With respect to the charge determinants used to calculate the usage fee:

a. Please provide a table that shows the forecast withdrawal data from the IESO's 2026 APO on a monthly basis from January to December 2028, and any adjustments that would be made for the purpose of determining the fee charge determinants. Please also provide the actual withdrawal data and any adjustments that would be made for the purpose of determining the fee charge determinants for January to June 2026.
b. Please provide a table that shows the forecast export data from January to December 2028, and any adjustments that would be made for the purpose of determining the fee charge determinants. Please also provide the export data and any adjustments that would be made for the purpose of determining the fee charge determinants for January to June 2026.
c. Please provide an explanation of how the IESO forecasts export volumes.

5.1-SEC-23
[G-1-1, p.5] With respect to the Midgard Consulting review of the IESO's planning and procurement process, please provide a table that shows the Midgard recommendation, and the IESO response, and the status of the implementation of the recommendation.

5.1-SEC-24
[G-1-1, p.5] With respect to the IESO commitment regarding Market and Planning Data, please provide what specific changes the IESO has made to the availability of market and planning data since the commitment was made, and what specific further changes it plans during the 2026 to 2028 period.

5.1-SEC-25
[G-1-1] With respect to reporting spending on a majority activity or initiative basis:

a. [Attachment 1, p.16-30] Please provide the IESO's view on Elenchus' categorization/classification of IESO operations in work programs.
b. [Attachment 1, p. 4-5] Does Elenchus or any other ISO/RTOs surveyed have their budgets approved by the regulator, like is required for the IESO? Is Elenchus or IESO aware if any of the other ISO/RTO's surveyed have their budgets approved by a regulator, like the IESO. If so, please provide details.
c. [Attachment 2, p. 3-6] Please provide a single table that combines Tables 42 and 43.

Respectfully, submitted on behalf of the School Energy Coalition, this July 9th, 2026.

Mark Rubenstein
Counsel for the School Energy Coalition