

1 Q. **2013 General Rate Application, Intercompany Transaction Costing Guidelines –**
2 **Exhibit 8**

3 Page 6, lines 14-16 - Provide the number of Nalcor employees providing internal
4 audit services to Hydro or other legal entities each year for 2007 to 2012 and
5 budgeted for 2013 to 2015.

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8 A. PUB-NLH-236, Attachment 1 (Revision 3) provides a list of Nalcor positions and
9 hours of internal audit services to Hydro for the period from 2007 to 2013 actual
10 and 2014 [] to 2016 forecast.

NALCOR INTERNAL AUDIT POSITIONS

Position Description	Hours Charge In ¹								
	Actual						Forecast		
	2008	2009	2010	2011	2012	2013	2014TY	2015TY	2016F ²
Co-op Commerce	742.5	563.5	437.0	302.5	246.5	675.5	391.5	246.5	246.5
Internal Auditor	1,565.0	1,025.0	1,232.0	1,013.0	1,037.5	1,267.5	783.7	1,037.5	1,037.5
Manager Internal Audit	178.0	190.5	126.0	80.0	124.5	19.0	-	124.5	124.5
Senior Internal Auditor	805.0	419.5	621.0	507.0	145.5	244.0	472.3	145.5	145.5
Audit Team Lead Governance Risk & Controls							82.1		
Grand Total	3,290.5	2,198.5	2,416.0	1,902.5	1,554.0	2,206.0	1,729.6	1,554.0	1,554.0

¹ The charge in hours are provided for any position charging time to Hydro.

² The 2014 budget information for each position (which used 2012 actuals) was used as a proxy for the 2015 Test Year and 2016 forecast hours.