



Barry Griffiths

CPA, CA, BComm

Principal, Assurance / Advisory

Barry has provided consulting services to various utility regulators in Canada since 2008.

Education

- Memorial University - Bachelor of Commerce Co-op (Honors) in 1998
- Chartered Professional Accountant in 2015 - originally certified as a Chartered Accountant in 2000.

Regulatory advisory experience

Since 2008, Barry has advised regulatory bodies across Canada. Some examples include:

- Board of Commissioners of Public Utilities - Newfoundland & Labrador – financial consultant including:
 - Review of General Rate Application filings by Newfoundland Power Inc. (2010, 2013/2014, 2016/2017, 2019/2020, 2022/2023, 2025/2026) and Newfoundland and Labrador Hydro (2013, amended 2013, 2018/2019)
 - Annual financial reviews of Newfoundland Power Inc and Newfoundland and Labrador Hydro (2007 to 2023)
 - Completion of various ad-hoc reports (e.g. review of depreciation; operation of regulatory accounts such as Rate Stabilization Plan; review of Intercompany policies; review of actual rate base calculations for approval with regulator; review of application to adopt IFRS and US GAAP; and review of customer rate changes for both Newfoundland Power Inc. and Newfoundland and Labrador Hydro).
- Work stream leader for phase one of the forensic audit for the Commission of Inquiry Respecting the Muskrat Falls Inquiry in 2018-2019.

- Island Regulatory and Appeals Commission financial consultant including a review of the 2021 General Rate Application and Hurricane Dorian Storm Restoration Costs filed by Maritime Electric Corporate Inc.
- Regulatory consulting services to the Nova Scotia Utility and Review Board (NSUARB) regarding matter M10431 – Nova Scotia Power Inc. – 2022 General Rate Application.
- Regulatory consulting services to the New Brunswick Energy and Utilities Board (NBEUB) regarding its Regulatory Variance Account for years ended March 31, 2023 and March 31, 2024.
- Regulatory consulting services to the Nova Scotia Energy and Regulatory Boards Tribunal regarding matter M12451 – Nova Scotia Power Inc. – 2026 General Rate Application.

Community involvement

Barry involvement in the community includes team lead for Movember fundraising campaign for over 10 years, former Board member of St. John's Minor Hockey Association and Youth coach for volleyball, baseball and basketball.

Contact details

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Angie Brown

CPA, CA, CIA, BComm

Partner, Advisory

Angie currently leads our advisory services team in Newfoundland and Labrador.

Education

- Memorial University - Bachelor of Commerce in 2009
- Chartered Professional Accountant in 2015 - originally certified as a Chartered Accountant in 2011.
- Certified Internal Auditor in 2011

Corporate finance experience

Since joining Doane Grant Thornton team full-time in 2009 Angie has become a well-rounded corporate finance professional with experience on a variety of matters including:

- Pricing analysis, preparation of confidential information memorandum, review of transaction agreements, and post-closing support during the sale of a business.
- Performing buy-side transaction advisory including pricing analysis of a large multi-divisional companies.
- Conducting feasibility analysis on electrification decision in the public sector.
- Providing business valuation services for many private owner-managed businesses.
- Preparing financing proposals including financial forecast modelling, securing financing, and negotiation.

Regulatory advisory experience

Since 2012, Angie has advised regulatory bodies across Canada. Some examples include:

- Board of Commissioners of Public Utilities - Newfoundland & Labrador – Financial consultant including:
 - Review of GRA filings by Newfoundland Power Inc. and Newfoundland and Labrador Hydro.

- Review of the Costs of Supply and Distribution of Maximum Price Regulated Petroleum Products 2019/2020.

- Work stream leader and project manager for the two-phase forensic audit for the Commission of Inquiry Respecting the Muskrat Falls Inquiry in 2018-2019.
- Review of the 2021 General Rate Application and Hurricane Dorian Storm Restoration Costs filed by Maritime Electric Corporate Inc. for the Island Regulatory and Appeals Commission.
- Business plan and market impact analysis for a municipality in Alberta. This included developing a 10-year business plan for the potential transfer of utility operations.
- Regulatory consulting services for the City of Edmonton in 2016 and 2021 regarding the review of EPCOR's PBR filings for water, wastewater, and drainage.
- Regulatory consulting services to the Nova Scotia Utility and Review Board (NSUARB) regarding matter M10431 – Nova Scotia Power Inc. – 2022 General Rate Application
- Regulatory consulting services to the City of Summerside regarding the Maritime Electric 2021/2022 - Open Access Transmission Tariff ("OATT") application
- Preparation of the 2022/23-2024/25 Energy, Efficiency and Conservation Plan for the Government of Prince Edward Island through efficiencyPEI.
- Regulatory consulting services to the New Brunswick Energy and Utilities Board (NBEUB) regarding Matter No. 549 - the cost of carbon adjuster (2023)
- Regulatory consulting services to the Nova Scotia Utility and Review Board regarding a review of the cost of carbon adjuster mechanism in connection with Matter 10853 – Petroleum Products Wholesale Margin Review (2023).
- Regulatory consulting services to the New Brunswick Energy and Utilities Board (NBEUB) regarding Matter No. 566 - the six-month period review of a mechanism to set the cost of carbon adjuster.

- Regulatory consulting services to the New Brunswick Energy and Utilities Board (NBEUB) regarding Matter PT-003-2025 – review of the Cost of Carbon Adjustor.
- Regulatory consulting services to the Nova Scotia Energy and Regulatory Boards Tribunal regarding matter M12412 – in the matter of an application by the Nova Scotia Independent Energy System Operator for approval of its proposed expenditure and revenue requirement for the test year ending March 31, 2026.
- Regulatory consulting services to the Government of Prince Edward Island regarding insights, financial advice, and financial analysis on the power industry to help the Government develop its go forward strategy (2025).
- Regulatory consulting services to the Public Intervener of New Brunswick regarding Matter PT-001-2025 – review of maximum retail margins, maximum delivery costs and maximum full-service charge for motor fuels and furnace oil.
- Regulatory consulting services to the Public Intervener of New Brunswick regarding Matter PT-002-2025 – review of maximum wholesale margins, maximum delivery costs and maximum full-service charge for motor fuels and furnace oil.

Community involvement

Angie is passionate about giving back to her community. Since joining the firm, she has given her time to a variety of causes, including Junior Achievement NL, and the Ronald McDonald House Charities Newfoundland and Labrador.

Contact details

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