



HOUSE OF ASSEMBLY MANAGEMENT COMMISSION

2020 ANNUAL REPORT

MESSAGE FROM THE SPEAKER

As Speaker of the Nova Scotia House of Assembly and Chair of the House of Assembly Management Commission, I am pleased to present the Annual Report for the House of Assembly Management Commission for the calendar year January 1 to December 31, 2020.

This Report sets out the decisions and activities of the Management Commission as required by Section 11 of the *House of Assembly Management Commission Act*. It also contains a narrative of the Audit Committee's work during the year.

Pursuant to subsection 22(5) of the *House of Assembly Management Commission Act*, this Report contains as an Appendix both of the Auditor General's Independent Practitioner's Reasonable Assurance Reports for the House of Assembly for the year ending March 31, 2020. The Independent Practitioner's Reasonable Assurance Reports provide two opinions of the Auditor General as follows:

- (a) "In my opinion, the Chief Clerk's assessment of the operating effectiveness of internal controls of the House of Assembly is, in all material respects, fairly stated and internal controls were operating effectively for the year ended March 31, 2020."; and
- (b) "In my opinion, the House of Assembly's expenditures complied, in all significant respects, with the specified requirements established in Section 22(5)(b) of the *House of Assembly Management Commission Act* for the year ended March 31, 2020."

The House of Assembly Management Commission has worked diligently to meet its mandate as set out in legislation during the past year.

I would like to thank the members of the House of Assembly Management Commission, the members of the Audit Committee as well as the employees of the House of Assembly for their work during the 2020 calendar year.

Hon. Kevin Murphy
Speaker of the House of Assembly
Chair, House of Assembly Management Commission

Date: January 28, 2021

Purpose of the House of Assembly Management Commission

The House of Assembly Management Commission (the Management Commission) was established pursuant to Section 3 of the ***House of Assembly Management Commission Act*** (the **Act**).

The purpose of the Management Commission is to oversee the financial operation of the House of Assembly. The duties of the Commission are set out at subsection 11(1) of the **Act**:

11 (1) The Commission is responsible for the financial stewardship of all public money that may be voted by the House of Assembly for the use and operation of the Assembly, and for all matters of financial and administrative policy affecting the Assembly and its members, offices and staff and in connection with them and, in particular, the Commission shall

(a) monitor the expenditures of the Assembly;

(b) review and approve the administrative, financial, human-resource and management policies and procedures of the Assembly offices;

(c) implement and periodically review and update financial and management policies applicable to the Assembly offices;

(d) give directions with respect to matters that the Commission considers necessary for the efficient and effective operation of the Assembly offices;

(e) make and keep current regulations respecting the proper administration of allowances for members of the Assembly and reimbursement and payment of their expenditures;

(f) annually report, in writing, to the House of Assembly, through the Chair, with respect to its decisions and activities; and

(g) exercise other powers given to the Commission and perform other duties imposed on the Commission under this or another Act.

Clause 11(1)(f) of the **Act** requires the Management Commission to report annually its decisions and activities. This Report is the Annual Report of the decisions and activities of the Management Commission for the calendar year January 1 to December 31, 2020.

In carrying out its duties, the Management Commission is greatly assisted by the work of its Audit Committee. The duties of the Audit Committee are set out at subsection 18(1) of the **Act**:

18 (1) *The Audit Committee shall*

(a) *provide assistance to the Commission in fulfilling its oversight responsibility to the House of Assembly and the public with respect to stewardship of public money;*

(b) *make recommendations to the Commission respecting the choice of and terms of engagement and compensation of the auditor appointed under Section 22;*

(c) *review the audit plans of the auditor, including the general approach, scope and areas subject to risk of material misstatement;*

(d) *review the audit report and recommendations of the auditor and give advice about them to the Commission;*

(e) *review the compliance report issued and recommendations, if any, provided by the Auditor General as a result of a compliance audit conducted under Section 23 and give advice on that report and those recommendations to the Commission;*

(f) *review internal audit reports and make recommendations to the Commission as required in respect of matters arising from those reports and generally make recommendations with respect to internal audit procedures of the Assembly;*

(g) *review with the Chief Clerk the effectiveness of internal control and other financial matters, as well as compliance with legal requirements respecting accountability, record-keeping, tendering and conflict of interest in the Assembly offices;*

(h) *establish procedures for the receipt and treatment of complaints regarding accounting and internal controls, and the confidential submission by staff of the Assembly offices and by members of the public service of concerns regarding questionable accounting or auditing matters;*

(i) *use reasonable efforts to satisfy themselves as to the integrity of the Assembly's financial information systems and the competence of accounting personnel and senior financial management responsible for accounting and financial reporting;*

(j) *review disclosure practices of the Commission to ensure full, plain and timely disclosure of its decisions respecting financial matters; and*

(k) *act on, advise and report on other matters relating to the financial affairs of the Assembly as may be required by the Commission.*

The Audit Committee is established pursuant to Section 15 of the **Act**. There are four members of the Audit Committee. The lay membership of the Audit Committee was Mr Gordon D. Moore, FCPA, FCA, from Halifax, a former CEO & Executive Director of the Institute of Chartered Accountants of Nova Scotia and a retired audit partner with KPMG, and Ms Susan J. McIsaac, FCPA, FCA, from Amherst, a partner with McIsaac, Darragh Chartered Accountants. Neither of these members are MLAs but are residents of Nova Scotia with demonstrated knowledge and experience in financial matters selected by the Chief Justice of Nova Scotia as required at clause 15(2)(b) of the **Act**.

Hon. Labi Kousoulis (for the meetings of January 21 and September 22), Mr Allan MacMaster and Hon. Geoff MacLellan (appointed December 16, 2020), members of the Management Commission, were selected by the Management Commission as required by clause 15(2)(a) of the **Act** and served on the Audit Committee for the 2020 calendar year. The Chief Clerk is the secretary of the Audit Committee as set out at Section 17 of the **Act**.

Composition of the House of Assembly Management Commission

The composition of the Management Commission, as set out at subsection 3(2) of the **Act** is: The Speaker (the Chair), the Deputy Speaker, the Government House Leader, two additional members of the Government Caucus (of whom only one may be a member of the Executive Council), the Official Opposition House Leader, one additional member of the Official Opposition Caucus and one member of the caucus of each other recognized party.

At present, there are eight members of the Management Commission. The Chief Clerk is a non-voting member and secretary of the Management Commission. For the reporting period of January 1 to December 31, 2020, the voting membership of the Management Commission was:

Hon. Kevin Murphy, Speaker

Ms Suzanne Lohnes-Croft, Deputy Speaker (January 22, 2020 meeting)

Mr Brendan Maguire, Deputy Speaker (October 28, 2020 and December 16, 2020 meeting)

Hon. Geoff MacLellan, Government House Leader

Hon. Gordon Wilson, member of the Government Caucus (January 22, 2020 meeting)

Hon. Kelly Regan, member of the Government Caucus (October 28, 2020 meeting)

Hon. Chuck Porter, member of the Government Caucus (December 16, 2020 meeting)

Ms Rafah DiCostanzo, member of the Government Caucus

Mr Allan MacMaster, Official Opposition House Leader
Ms Karla MacFarlane, member of the Official Opposition Caucus
Ms Claudia Chender, member of the NDP Caucus
Mr Gary Burrill, member of the NDP Caucus (part of October 28, 2020 meeting)

Meetings of the House of Assembly Management Commission

The Management Commission met on the following dates during the reporting period:

January 22, 2020
October 28, 2020
December 16, 2020

In accordance with subsection 9(3) of the **Act**, following each meeting the Chief Clerk prepares, for consideration and approval by the Management Commission at its next meeting, the minutes containing the substance of all decisions of the Management Commission. The minutes as approved by the Management Commission along with the Hansard transcribed recordings of the meetings are posted on the House of Assembly website. The address is: <http://nslegislature.ca>.

Meetings of the Audit Committee

The Audit Committee met on the following dates during the reporting period:

January 21, 2020
September 22, 2020
November 24, 2020

As required by subsection 18(3) of the **Act**, the Audit Committee reported formally on January 28, 2021, to the Management Commission as follows:

- 1) At the January 21, 2020 meeting, the Committee noted the initiation of a review by the Speaker's Office to examine the current policy and practices governing the leasing of Constituency Office space, including a review of lease signatories and the involvement of the Department of Transportation and Infrastructure Renewal as provided for under the *House of Assembly Management Commission Regulations*.

The Committee heard the following during the risk assessment update: 1) in January 2020, a new MLA expense administrator was hired; and 2) in February 2020, the Chief Clerk Neil Ferguson was to retire and Annette Boucher was to be appointed as Acting Chief Clerk until the position could be posted and filled.

On review of the 3rd quarter 2019-20 financial statement, the following items were noted: 1) the salary portion of the caucus budgets were reduced by 1% to account for the Public Service Award (PSA) termination 2) MLA travel amounts were historically low; 3) PC Caucus budget overall was underspent.

The 2019 Audit Committee Annual Report was approved and forwarded to the Management Commission.

The Audit Committee recommended to the Management Commission that the Auditor General be appointed to conduct the 2019-20 audit of the House of Assembly.

The Audit Committee noted that on December 12, 2019, Appendix 3-F was added to Chapter 3: Budgetary Control, 3.4 Discretionary Spending of the *Budgeting and Financial Management Manual*. The Appendix, entitled *Guidelines for Meeting and Related Expenses*, states: "Province of Nova Scotia employees may incur meeting and related expenses when conducting business on behalf of the Province of Nova Scotia such as, but not limited to, internal meetings, committee meetings, stakeholder and community meetings (including with those outside of the organization), management meetings, internal and external consultations and focus groups, networking or relationship building meetings, professional development/education sessions, and workshops." The Appendix further states that eligible meeting and related costs: "...may include, but are not limited to, catering for meals, beverages, room rentals, and equipment rentals." The Appendix also provides that the new guidelines do not apply to external hospitality, internal employee recognition events or travel-related expenses as such items are provided for in other policies.

The Audit Committee determined that the present voluntary disclosure and posting on the Legislature website of hospitality and meeting expenses is rigorous and transparent and this practice will continue unless advised differently by the Auditor General.

- 2) At the September 22, 2020 meeting, the Audit Committee discussed possible amendments to the House of Assembly Management Commission Regulations. It heard that jurisdictional scans conducted by the Speaker's Administration Office and Transportation and Infrastructure Renewal (TIR) both arrived at the conclusion that the MLA office lease should be between the MLA and the landlord (the lease is currently between the Landlord and Her Majesty the Queen, as represented by the Speaker) and that the Legislature should manage its own affairs without formal input from TIR as it relates to the leases.

Other proposed amendments discussed were the following: 1) striking out the requirement that TIR have responsibility for issues related to the leases including barrier free considerations; and 2) decreasing the time for MLAs to submit expenses related to MLA office closure from 3 months to 1 month.

The Committee heard the following during the risk assessment update: 1) in March 2020, two new MLAs were elected in by-elections in March 2020; because of COVID restrictions, there had not been any face-to-face training on submitting expenses, but each MLA had been provided with an overview of the process; 2) Acting Chief Clerk Annette Boucher was to retire with her last day of work being December 18th, 2020; interviews for the new Chief Clerk were conducted on September 14, 2020; and 3) several process changes were introduced and enhanced as staff and MLAs worked remotely due to COVID-19.

In March, processes changed to allow the processing of scanned documents for reimbursement rather than original documents with original signatures. In May, further improvements were made: a digital MLA expense claim form was put in place where the MLA could enter all expense items directly on the form and then attach scanned supporting documentation. The new form also allowed a digital signature and an upload of the supporting documentation. In June, shared mailboxes were set up to manage and share the workflow in the Administration Office. The Audit Committee was asked to consider a permanent change to authorize the continued use of the digital expense form and processes as the Department of Finance handles claims digitally with scanned supporting documentation once the Administration reports back with information on a more secure digital signature process.

The Committee was informed that travel and hospitality expenses were now being posted monthly rather than quarterly.

The following reports were reviewed and there were no significant questions or comments: 1) final 4th quarter 2019-20 financial statement; 2) 1st quarter 2020-21 financial statement; 3) History of MLA Summary of Expenses; 4) 2019-20 MLA Allowances and Actual Expenses (per MLA); 5) Year-over-Year High Level Summary of Legislative Expenses.

The Chair noted that ideally the Audit Plan would be presented and the auditors appointed in the Spring. That was planned for the 2020-21 fiscal year, but COVID-19 prevented it from happening.

- 3) At the November 24, 2020 meeting, the Office of the Auditor General presented the “Reasonable Assurance Engagement Results” which contained two unqualified and clean opinions as follows: 1) the House of Assembly expenditures complied, in all significant respects, with the requirements established pursuant to clause 22(5)(b) of the House of Assembly Management Commission Act for the year ended March 31, 2020; and 2) the Chief Clerk’s assessments of the operating effectiveness of internal controls of the House of Assembly, is, in all material respects, fairly stated and internal controls were operating effectively for the year ended March 31, 2020.

It was noted that the audit was delayed due to COVID and both offices working remotely from mid-March to July. No change was required to the risk assessment and audit approach for 2019-20 since there was only 2 weeks of COVID shutdown prior to

the March 31, 2020 year end. The subsection 23(1) compliance opinion was deferred until the 2020-21 audit. The fee charged for the 2019-20 audit was \$20,000.

The Office of the Auditor General presented the 2020-21 Audit Plan to the Committee. It was noted that the impact of COVID on the House of Assembly was discussed with management and that measures had been put in place to address the impacts. The measures were to continue to be monitored by the Office of the Auditor General. This audit will contain a third opinion as required by subsection 23(1) of the House of Assembly Management Commission Act, and the estimated costs of the audit will be \$25,000.

The Chair of the committee indicated that he was unaware of any significant risks that needed to be brought forward to the attention of the Auditor General at this time. Staff exited to allow an in-camera session between the auditors and the Audit Committee members.

The Audit Committee recommended to the Management Commission that the Auditor General be appointed to conduct the 2020-21 audit of the House of Assembly.

The Audit Committee heard the recommendation of the Administration Office regarding the use of Adobe's certificate-based signature for MLA expense claims. Unlike a handwritten signature, a certificate-based signature is difficult to forge because it contains encrypted information that is unique to the signer. It can be easily verified and informs recipients whether the document was modified after the signer initially signed the document. The Committee heard that detailed step-by-step instructions were being prepared and the expense claim forms must be changed.

The Audit Committee agreed that the proposed electronic signature process should be put in place for MLA expense claims and that the new process be brought to the Management Commission for its approval.

The Audit Committee heard that a separate order number was set up to track expenses directly related to COVID-19 and a report was circulated showing expenses to date for divisions and MLAs. The items include masks, sanitizer, plexiglass, laptop computers for staff working from home and Legislative TV equipment for virtual meetings, House proceedings and the broadcasting of proceedings. Expenses are on-going and, as of the date of the meeting, totalled \$80,485.

The Audit Committee heard that the Auditor General's bill for the professional audit service is received and paid in the following fiscal year. The Committee members indicated this was normal and given it was done this way each year this was not an issue or a concern for the committee.

The Audit Committee heard that two items did not make the most recent agenda of the House of Assembly Management Commission, to allow more discussion:

(i) MLA Office lease – proposal to change the parties to the MLA lease from the Landlord and Her Majesty the Queen (as represented by the Speaker) to the Landlord and the MLA. The concern is regarding the personal liability of the MLA as it relates to such matters as slip and fall injuries.

(ii) Removing the Department of Transportation and Infrastructure Renewal (TIR) as a resource to assist MLAs in locating office space and ensuring the space is barrier free. MLAs are concerned that they do not have the expertise in the areas in which TIR offers advice and assistance.

The Speakers Administration Office advised that it would explore insurance coverage options and the consultant fees for the services required.

The Audit Committee heard that the Management Commission did, at its October 28, 2020 meeting, approve amendments to the Regulations to decrease the amount of time for an MLA to close the MLA's office and submit expenses from 3 months to 1 month and enact several other minor housekeeping amendments. The Commission also adopted an amendment to the Constituency Assistant contract adjusting the triggering of the notice period when the MLA Employer ceases being a member.

Activities and Decisions of the House of Assembly Management Commission

At the January 22, 2020 meeting, the Management Commission:

- (a) reviewed the 2019-20 2nd and 3rd quarter financials;
- (b) approved the 2019 Audit Committee Annual Report;
- (c) approved the 2019 House of Assembly Management Commission Annual Report and directed the Speaker to table the report in the House of Assembly; and
- (d) appointed the Auditor General as the auditor for the House of Assembly for the fiscal year ending March 31, 2020.

At the October 28, 2020 meeting, the Management Commission:

- (a) adopted the 2019-20 4th quarter financials and the 2020-21 1st and 2nd quarter financials;
- (b) approved amendments to subsections 18(1), 19(1), (2) and (4), 21(1) and 23(10) and (11), clauses 34(3)(c) and 41(2)(b) and (3)(b), subsections 41(4), 42(3A) and 43(1), (2) and (6) and Section 50; and
- (c) approved an amendment to the Constituency Assistant contract.

At the December 18, 2020 meeting, the Management Commission:

- (a) appointed Hon. Geoff MacLellan as a member of the Audit Committee;
- (b) accepted the Auditor General's 2019-20 Audit Report as presented; and
- (c) appointed the Auditor General as the auditor for the House of Assembly for the fiscal year ending March 31, 2018.

Auditor General's Audit

Attached to this Annual Report is:

Appendix 1 – Independent Practitioner's Reasonable Assurance Report on the Chief Clerk's Assessment of Internal Controls and Whether Internal Controls are Operating Effectively in Accordance with Section 22(5)(c) of the House of Assembly Management Commission Act

Appendix 2 – Independent Practitioner's Reasonable Assurance Report on the House of Assembly's Compliance with Section 22(5)(b) of the House of Assembly Management Commission Act



5161 George Street
Royal Centre, Suite 400
Halifax, Nova Scotia
B3J 1M7

Auditor General of Nova Scotia

Appendix 1

INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON THE CHIEF CLERK'S ASSESSMENT OF INTERNAL CONTROLS AND WHETHER INTERNAL CONTROLS ARE OPERATING EFFECTIVELY IN ACCORDANCE WITH SECTION 22(5)(C) OF THE HOUSE OF ASSEMBLY MANAGEMENT COMMISSION ACT

To the Chair of the House of Assembly Management Commission of Nova Scotia:

In accordance with Section 22(5)(c) of the *House of Assembly Management Commission Act*, I have undertaken a reasonable assurance engagement on the Management Certification of the Chief Clerk's assessment of the effectiveness of internal controls of the House of Assembly for the period from April 1, 2019 to March 31, 2020, shown in Appendix 1.

Management's Responsibility

Management is responsible for measuring and evaluating the House of Assembly's design, implementation and operating effectiveness of the internal controls and for preparing the Chief Clerk's assessment certification.

Practitioner's Responsibility

My responsibility is to express a reasonable assurance conclusion on whether the Chief Clerk's assessment of the effectiveness of internal controls of the House of Assembly is fairly stated and whether the internal controls were operating effectively, as required per Section 22(5)(c) of the *House of Assembly Management Commission Act*.

I conducted my reasonable assurance engagement in accordance with the Canadian Standard on Assurance Engagements 3000, *Attestation engagements other than audits or reviews of historical financial information*.

The criteria used to assess whether the Chief Clerk's assessment of the effectiveness of internal controls of the House of Assembly is fairly stated and whether the internal controls were operating effectively are that the relevant controls are suitably designed, implemented and operate effectively throughout the period.

A reasonable assurance engagement to report on operating effectiveness of controls involves performing procedures to obtain evidence about the suitability of control design, implementation and the operating effectiveness of controls throughout the period. Our procedures included testing the operating effectiveness of those relevant controls that address certain risks identified by the House of Assembly.

Because of the inherent limitations of any internal control structure, my current assessment of the effectiveness of internal controls of the House of Assembly is not relevant to future periods due to the risk that the internal controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

902 424 5907 tel
902 424 4350 fax
www.oag-ns.ca



Independence and Quality Control

My office applies the Canadian Standard on Quality Control 1 – *Quality control for firms that perform audits and reviews of financial statements, and other assurance engagements* and, accordingly, maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

In conducting my work, I have complied with the independence and other ethical requirements of the Chartered Professional Accountants of Nova Scotia CPA Code of Professional Conduct and the Province of Nova Scotia’s Code of Conduct for Public Servants.

Conclusion

In my opinion, the Chief Clerk’s assessment of the operating effectiveness of internal controls of the House of Assembly is, in all material respects, fairly stated and internal controls were operating effectively for the year ended March 31, 2020.



Terry Spicer, CPA, CMA
Acting Auditor General of Nova Scotia

October 15, 2020
Halifax, Nova Scotia

Appendix 1 —Management Certification

MANAGEMENT CERTIFICATION – HOUSE OF ASSEMBLY – MARCH 31, 2020

In accordance with Section 22 of the House of Assembly Management Commission Act, I, Annette Boucher, Acting Chief Clerk of the House of Assembly of the Province of Nova Scotia, certify that:

1. I have reviewed the internal controls of the House of Assembly. These internal controls are designed to provide reasonable assurance of:
 - the accuracy and completeness of accounting records;
 - the safeguarding of assets;
 - the prevention and detection of fraud and error;
 - the provision of timely and reliable financial and management information; and
 - adherence to the House of Assembly's policies and plans.

2. Based on my knowledge, these internal controls were operating effectively for the period from April 1, 2019 to March 31, 2020.

Date:

July 28, 2020

Signature:

Annette H. Boucher

Title:

Acting Chief Clerk, NS House of Assembly



5161 George Street
Royal Centre, Suite 400
Halifax, Nova Scotia
B3J 1M7

Auditor General of Nova Scotia

INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON THE HOUSE OF ASSEMBLY'S COMPLIANCE WITH SECTION 22(5)(B) OF THE HOUSE OF ASSEMBLY MANAGEMENT COMMISSION ACT

To the Chair of the House of Assembly Management Commission of Nova Scotia:

I have undertaken a reasonable assurance engagement of the House of Assembly's compliance during the period April 1, 2019, to March 31, 2020, with Section 22(5)(b) of the *House of Assembly Management Commission Act* ("the specified requirements") which requires expenses incurred by the House of Assembly be made in accordance with the policies of the House of Assembly Management Commission and, where applicable, the policies of the public service of the Province of Nova Scotia.

Management's Responsibility

Management of the House of Assembly is responsible for ensuring that its expenditures comply with the policies of the House of Assembly Management Commission, and, where applicable, the policies of the public service of the Province of Nova Scotia. Management is also responsible for such internal control as management determines necessary to enable the House of Assembly's compliance with the specified requirements.

Practitioner's Responsibility

My responsibility is to express a reasonable assurance opinion on the House of Assembly's compliance based on the evidence I obtained.

I conducted my reasonable assurance engagement in accordance with the Canadian Standard on Assurance Engagement 3531, *Direct engagements to report on compliance*. This standard requires that I plan and perform this engagement to obtain reasonable assurance about whether the entity complied with the specified requirements, in all significant respects.

Reasonable assurance is a high level of assurance but is not a guarantee that an engagement conducted in accordance with this standard will always detect a significant instance of non-compliance with specified requirements when it exists. Instances of non-compliance can arise from fraud or error and are considered significant if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users of my report. A reasonable assurance compliance reporting engagement involves performing procedures to obtain evidence about the entity's compliance with specified requirements. The nature, timing and extent of procedures selected depends on our professional judgement, including an assessment of the risks of significant non-compliance, whether due to fraud or error. Procedures include examining, on a test basis, evidence supporting the assessment, and evaluating overall compliance with these requirements.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Independence and Quality Control

My office applies the Canadian Standard on Quality Control 1 – *Quality control for firms that perform audits and reviews of financial statements, and other assurance engagements* and, accordingly, maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

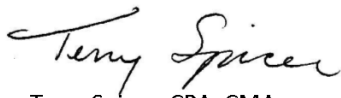


In conducting my work, I have complied with the independence and other ethical requirements of the Chartered Professional Accountants of Nova Scotia CPA Code of Professional Conduct and the Province of Nova Scotia's Code of Conduct for Public Servants.

Opinion

In my opinion, the House of Assembly's expenditures complied, in all significant respects, with the specified requirements established in Section 22(5)(b) of the *House of Assembly Management Commission Act* for the year ended March 31, 2020.

I do not provide a legal opinion on the House of Assembly's compliance with the specified requirements.

A handwritten signature in cursive script that reads "Terry Spicer".

Terry Spicer, CPA, CMA
Acting Auditor General of Nova Scotia

October 15, 2020
Halifax, Nova Scotia