



**HOUSE OF ASSEMBLY MANAGEMENT COMMISSION**

**2022 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 of the House of Assembly Management Commission for the calendar year January 1 to December 31, 2022.

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, 2022. The Independent Practitioner's Reasonable Assurance Reports provide two opinions of the Auditor General as follows:

- (a) "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, 2022."
- (b) "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, 2022."

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 2022 calendar year.

Hon. Keith Bain  
Speaker of the House of Assembly  
Chair, House of Assembly Management Commission

Date: January 25, 2023

## **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, 2022.

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 Gordon D. Moore, FCPA, FCA, of Halifax, a former CEO & Executive Director of the Institute of Chartered Accountants of Nova Scotia and a retired audit partner with KPMG, and Susan J. McIsaac, FCPA, FCA, of 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. Mr Moore also served as Chair of the Audit Committee. In 2022, both Mr Moore and Ms McIsaac were re-appointed to the Audit Committee for a second and final four-year term.

Danielle Barkhouse and Hon. Derek Mombourquette, members of the Management Commission, were selected to serve on the Audit Committee by the Management Commission on January 11, 2022, as required by clause 15(2)(a) of the Act and served on the Audit Committee for the remainder of the calendar year. The Chief Clerk is the secretary of the Audit Committee as set out in 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 (or the Deputy Speaker designated for this purpose, where there is more than one 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, 2022, the voting membership of the Management Commission was:

### **Speaker**

Hon. Keith Bain

### **Deputy Speaker**

Angela Simmonds

### **Government House Leader**

Hon. Kim Masland

### **Government Caucus representative (member of Executive Council)**

Hon. Allan MacMaster

### **Government Caucus representative (not member of Executive Council)**

Danielle Barkhouse

### **Official Opposition House Leader**

Hon. Derek Mombourquette

**Official Opposition representative**

Hon. Keith Irving

**Recognized Party representative**

Claudia Chender (January 1 to June 29)

Susan Leblanc (June 30 to December 31)

## **Meetings of the House of Assembly Management Commission**

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

January 11, 2022

January 18, 2022

July 5, 2022

September 29, 2022

November 3, 2022

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: <https://nslegislature.ca/members/governance-and-accountability/house-of-assembly-management-commission>.

## **Meetings of the Audit Committee**

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

January 11, 2022

May 31, 2022

November 30, 2022

As required by subsection 18(3) of the Act, the Audit Committee reported formally on January 25, 2023, to the Management Commission as follows:

### **I) Meeting on January 11, 2022**

#### *2021-2022 Audit Plan*

The Auditor General and the staff of the Office of the Auditor General presented the Audit Plan for 2021-2022. The Chief Clerk and the Director of Operations and Administration for the Office of the Speaker then exited from the meeting so an in-

camera session could be had between the Auditor General and her staff and the members of the Audit Committee.

#### *Risk Assessment Update*

The Audit Committee heard that it would take more time to assess the needs required for a common MLA IT platform. Mr Moore directed that this item should remain on future agendas. The Audit Committee heard that the Director of Operations and Administration and the Manager of Legislative Television would work to continue with the assessment of needs.

#### *Travel and Hospitality Reviews*

The Audit Committee noted that the number of views in 2021 was up significantly from the previous year.

#### *Financials*

##### *(i) 4<sup>th</sup> Quarter 2020-2021*

The financials for the 4<sup>th</sup> Quarter 2020-21 were reviewed by the Committee. It was noted that constituency expenses were 12% under budget, and that the House of Assembly Operations spending was also uncharacteristically low. The COVID-19 pandemic was cited as the most significant contributor to this underspending.

##### *(ii) 1<sup>st</sup> and 2<sup>nd</sup> Quarter 2021-2022*

The financials for the 1<sup>st</sup> and 2<sup>nd</sup> Quarter 2021-2022 were reviewed by the Committee. It was noted that travel amounts and House of Assembly Operations spending was uncharacteristically low. This was attributed to the COVID-19 pandemic and the summer election call.

##### *(iii) History of MLA Summary of Expenses*

This document was reviewed and there were no questions or comments.

##### *(iv) 2020-21 MLA Allowances and Actual Expenses – per MLA*

This document was reviewed and there were no questions or comments.

##### *(v) Year-over-Year High Level Summary of Legislative Expenses*

This document was reviewed and there were no questions or comments.

#### *2021 Audit Committee Annual Report*

The Audit Committee approved the Annual Report for submission to the Commission.

#### *Advertising by Members*

Ms McIsaac indicated that the new MLA members of the Audit Committee had advised that some MLAs are confused about advertising. The Director of Operations and Administration advised that there is a guideline regarding advertising in the Members

Manual and confirmed that an MLAs may advertise with an organization but may not donate to the organization.

#### *Pressure on Speaker's Office Administration*

Mr Moore asked whether there was increased pressure on Speaker's Office Administration with more and newer MLAs. The Director of Operations and Administration advised that there was not increased pressure but noted that Speaker's Office Administration is a lean operation. Mr Moore directed that the Director of Operations and Administration should advise the Audit Committee if such pressure arises.

## **2) Meeting of May 31, 2022**

#### *2021-2022 Audit Report*

The Audit Committee heard that the audit revealed good control and oversight. The 2021-2022 Audit Report contained the following opinions:

- i. An unmodified opinion that the House's expenditures complied, in all significant respects, with the specified requirements established in Section 22(5)(b) of the Act for the year ended March 31, 2022; and
- ii. An unmodified opinion that the Chief Clerk's assessment of the effectiveness of internal controls of the House is, in all material respects, fairly stated and that the internal controls were operating effectively for the year ended March 31, 2022.

The Auditor General and her staff advised that they observed issues with tangible capital asset controls and recommended that the Office of the Speaker ensure the divisions of the House of Assembly update their Archibus asset listing in a timely manner and make consistent use of the Legislative Services Asset Loss or Theft forms. The Office of the Speaker agreed that this would be a priority for the 2022-2023 fiscal year.

The Chief Clerk and the Director of Operations and Administration for the Office of the Speaker then exited from the meeting so an *in camera* session could be had between the Auditor General and her staff and the members of the Audit Committee.

#### *Recommendation for appointment of auditor for 2022-2023*

The Audit Committee recommended to the House of Assembly Management Commission that the Auditor General be appointed as the auditor for the House of Assembly for the 2022-2023 fiscal year.

#### *Risk Assessment Update*

The Audit Committee heard that the Chief Clerk would take the idea of a standardized Member IT platform to the House Leaders to seek support to prepare a formal proposal for approval by the House of Assembly Management Commission. Mr Moore noted that the need for a standardized Member IT platform is a security issue and would remain a matter of concern for the Audit Committee if not approved.



### *Travel and Hospitality Reports and Member Expense Reports*

The Audit Committee reviewed the number of views for the Reports online. Ms Mclsaac suggested that the number of views could be circulated to Audit Committee members in the future without the need to be added to the agenda unless the circumstances warranted.

### *Financials – 3<sup>rd</sup> Quarter 2021-2022 and 4<sup>th</sup> Quarter 2021-2022 (Preliminary)*

The financials for the 3<sup>rd</sup> Quarter 2021-2022 were reviewed by the Committee, as were the preliminary financials for the 4<sup>th</sup> Quarter 2021-2022. The Director of Operations and Administration noted a surplus of approximately \$500,000 for the fiscal year, which was smaller than expected on account of the general election and turnover of Members resulting in two months in which both outgoing and new members were receiving Member indemnities.

### *Re-appointment of Susan Mclsaac and Gordon Moore*

The Chief Clerk advised the Audit Committee that the Chief Justice of Nova Scotia had re-appointed Ms Mclsaac to the Audit Committee for a second 4-year term. The Chief Justice had been contacted regarding the upcoming end of Mr Moore's term and advised of Mr Moore's willingness to be re-appointed.

### *Provincial Inventory Control Risk Matrix*

The Director of Operations and Administration introduced the Provincial Inventory Control Risk Matrix used by Departments of Government to determine when to tag assets. Following a discussion by the Audit Committee, Ms Mclsaac proposed that the question of the threshold at which Members tag assets be tabled, with the Director of Operations and Administration to return to a future meeting with recommendations for a specific threshold and an implementation plan.

The Audit Committee recommended to the House of Assembly Management Commission that the Provincial Inventory Control Risk Matrix be followed by the Divisions of the House of Assembly when tagging assets for the purpose of inventory control.

### *Member Records Retention*

The Director of Operations and Administration indicated that a Member had raised the question of whether the record retention period under the *House of Assembly Management Commission Regulations* (retention until three years after ceasing to be a member) was reasonable. An inquiry to the Office of the Auditor General revealed that the Auditor General took no position on what is appropriate but noted that they follow the Nova Scotia Government Standard for Administrative Records, which requires retention for seven years.

Following a discussion about approaches to records retention by Members and the Office of the Speaker, the decision was deferred so that the Director of Operations and Administration could provide a concrete recommendation regarding what the new records retention standard should be.

## Meeting of November 30, 2022

### *Financials—1<sup>st</sup> Quarter 2022-2023 and 2<sup>nd</sup> Quarter 2022-2023*

The financials for the 1<sup>st</sup> Quarter 2022-2023 were reviewed by the Audit Committee, as were the financials for the 2<sup>nd</sup> Quarter 2022-2023. The Director of Operations and Administration advised that a conservative forecast would result in a small surplus for the fiscal year. The few items over budget were discussed and the Audit Committee heard from the Chief Clerk and the Director on reasons for those items being overbudget and that those items were expected to come within budget by the end of the fiscal year.

### *Risk Assessment Update*

The Audit Committee heard that there had been no change in the status of the question of whether to create a standardized Member IT platform. Ms Barkhouse advised that the Members of the House of Assembly prefer the flexibility of the current arrangements without a standardized platform. Mr Moore noted that any desire to enhance IT security would give this matter added priority.

### *Asset Tagging for Members*

The Director of Operations and Administration advised that the Provincial Inventory Control Risk Matrix had been applied by Divisions of the House of Assembly to govern the tagging of assets for the purpose of inventory control; any items no longer required to be tagged as assets under this approach have been untagged. He advised that he was seeking support to recommend that the Management Commission approve doubling from \$50 to \$100 the threshold at which Members tag assets. The Director advised that the Office of the Auditor General had indicated to him that it had no concerns with the threshold being raised to \$100. The change would be applied prospectively to new purchases by Members.

Mr Moore advised that he considered the \$100 threshold to be too low. Mr Mombourquette stated that it was important to balance the convenience of any increased threshold with the need for Members to maintain transparency in their purchasing. Mr Moore suggested that the Director advise the Office of the Auditor General that some members of the Audit Committee are concerned that the \$100 threshold would be too low and determine whether a higher threshold such as \$150 would raise any concerns.

### *Member Record Retention*

The Director of Operations and Administration advised that he was seeking support to recommend that the Management Commission amend the records retention requirement for Members to be seven years. Ms Barkhouse asked about the requirements for backing up their records and the Director responded that the Speaker's Administration Office would have the same records, providing a de facto back-up for Member records. Mr Mombourquette asked how long the administration at the House of Commons retains Member records. The Director undertook to find the

answer. Ms Barkhouse and Mr Mombourquette both indicated a desire to consult with their caucuses before determining whether to support the change.

## **Activities and Decisions of the House of Assembly Management Commission**

At the meeting on January 11, 2022, the Management Commission:

- (a) directed that staff provide an analysis of current MLA office rents, and of the distances of inside and outside members, for the review and consideration of the Management Commission at a future meeting;
- (b) appointed Danielle Barkhouse and Hon. Derek Mombourquette to the Audit Committee; and
- (c) directed that the meeting of the Management Commission on January 18, 2022, be held virtually.

At the meeting on January 18, 2022, the Management Commission:

- (a) accepted the 2020-2021 Audit Report as presented by the Chief Clerk;
- (b) appointed the Auditor General as the auditor for the fiscal year ending March 31, 2022;
- (c) accepted and approved the Annual Report of the Audit Committee for 2021;
- (d) accepted and approved the Annual Report of the Management Commission for 2021; and
- (e) reviewed the final fourth-quarter financial report for 2020-21 and the second-quarter financial report for 2021-22.

At the meeting on July 5, 2022, the Management Commission:

- (a) tabled its consideration of MLA Office Rents until such time as a recommendation can be brought forward for consideration;
- (b) appointed the Auditor General as the auditor for the fiscal year ending March 31, 2023;
- (c) approved amendments to the *House of Assembly Management Commission Regulations* regarding constituency office leases and a revised form of Constituency Office Lease Agreement;
- (d) disclaimed the CPI adjustment provided for in the *House of Assembly Management Commission Regulations*; and
- (e) reviewed the final third-quarter financial report for 2021-22 and the preliminary fourth-quarter financial report for 2021-22.

At the meeting on September 29, 2022, the Management Commission:

- (a) approved amendments to *House of Assembly Management Commission Regulations* respecting the payment schedule for the house leaders, caucus chairs and whips; and
- (b) directed under clause 21(1)(m) of the *House of Assembly Management Commission Regulations* that each member maybe permitted to claim expenses to stage one or more events on or before February 5, 2023, in relation to her late Majesty's Platinum Jubilee to honour constituents receiving the Platinum Jubilee Medal.

At the meeting on November 3, 2022, the Management Commission:

- (a) approved amendments to the *House of Assembly Management Commission Regulations* respecting a supplementary allowance to provide for minimum level of compensation when there is more than one deputy speaker.

## **Auditor General's Audit**

Attached to this Annual Report is:

- Appendix 1 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*
- Appendix 2 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*

## 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, 2021, to March 31, 2022, 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, 2022.

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



Kim Adair, FCPA, FCA, ICD.D  
Auditor General of Nova Scotia

May 31, 2022  
Halifax, Nova Scotia



### 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, 2021 to March 31, 2022, 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.

### ***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, 2022.



Kim Adair, FCPA, FCA, ICD.D  
Auditor General of Nova Scotia

May 31, 2022  
Halifax, Nova Scotia

## Appendix 1 — Management Certification

### MANAGEMENT CERTIFICATION – HOUSE OF ASSEMBLY – MARCH 31, 2022

In accordance with Section 22 of the House of Assembly Management Commission Act, I, David Hastings, 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, 2021 to March 31, 2022.

Date: March 31, 2022  
Signature: David Hastings  
Title: Chief Clerk, NS House of Assembly