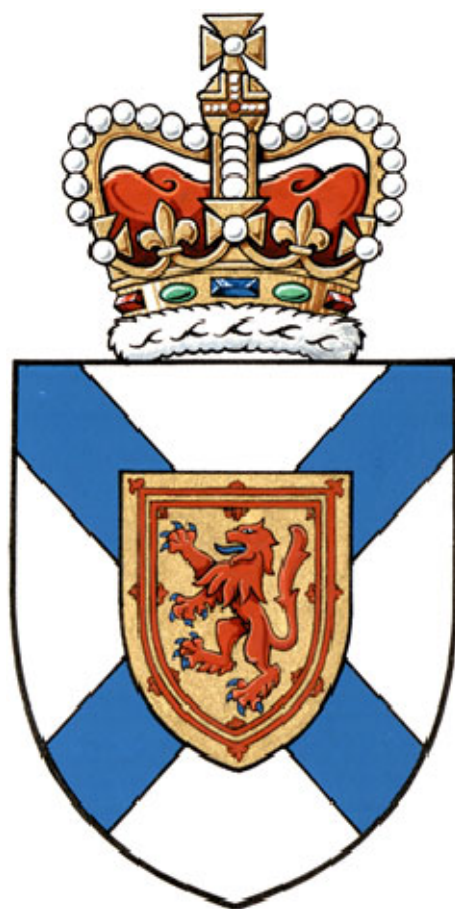


HOUSE OF ASSEMBLY MANAGEMENT COMMISSION



2023 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, 2023.

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 Appendices both of the Auditor General's Independent Practitioner's Reasonable Assurance Reports for the House of Assembly for the year ending March 31, 2023. 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, 2023."
- (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, 2023."

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 2023 calendar year.

Hon. Karla MacFarlane
Speaker of the House of Assembly
Chair, House of Assembly Management Commission

Date: January 24, 2024

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, 2023.

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 in 2023 consisted of 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 Susan J. McIsaac, FCPA, FCA, from Amherst, a partner with McIsaac, Darragh Chartered Accountants. The lay members, selected by

the Chief Justice of Nova Scotia as required by clause 15(2)(b) of the Act, are residents of Nova Scotia with demonstrated knowledge and experience in financial matters.

Danielle Barkhouse and Hon. Derek Mombourquette, selected by the Management Commission under clause 15(2)(a) of the Act, are the members of the Management Commission who served on the Audit Committee in 2023. 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, 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 (January 1 to October 12)

Hon. Karla MacFarlane (October 12 to December 31)

Deputy Speaker

Angela Simmonds (January 1 to April 1)

Nolan Young (April 2, to December 31)

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

Susan Leblanc

Meetings of the House of Assembly Management Commission

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

January 25, 2023

May 24, 2023

September 27, 2023

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/reports>.

Meetings of the Audit Committee

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

January 9, 2023

May 17, 2023

September 21, 2023

As required by subsection 18(3) of the Act, the Audit Committee reported formally on January 24, 2024, to the Management Commission as follows:

1) Meeting on January 9, 2023

Taxi Chit Situation

The Director of Operations and Administration advised the Audit Committee of an instance of suspected misappropriation of taxi chits by a former employee of one of the caucuses that had come to his attention. He advised that the suspected misappropriation was identified by his office due in part to unusually large tips. The chits featured illegible and false signatures. They were used for travel emanating in the vicinity of the former employee's residence and, on investigation, were found to relate to cabs booked from the former employee's telephone number.

The former employee was contacted in June, and it was requested that any taxi chits in the former employee's possession be returned. No response was received, but there have been no instances of apparent fraud since that contact. The police were contacted and opened a file.

Presentation of 2022-2023 Audit Plan

The Auditor General and staff from the Office of the Auditor General (OAG) presented the Audit Plan for 2022-2023, advising that it would result in an attestation opinion on operations and a compliance opinion on expenses. Mr. Moore asked about the frequency of the third opinion required under the *House of Assembly Management Commission Act*, which

OAG staff indicated is required to be provided once per General Assembly. OAG staff noted that the cost would remain at \$20,000 for the audit and that there would be no need for the testing of incoming/outgoing MLA expenses as it is not an election year. OAG staff also advised that the OAG is moving to a data analytics approach to its audits. The Director of Operations and Administration inquired whether there is a plan to consider the disruptive effect of events like the COVID-19 pandemic and was advised that the new approach will allow the Auditor General to better account for such events. OAG staff reviewed the areas of focus for the audit. Mr. Moore asked whether there are any concerns about fraud. OAG staff responded that there are no specific concerns, but that there is always a risk given the high volume of transactions undertaken by the Speaker's Administration Office. The engagement deliverables were reviewed, and the Audit Committee was advised that the appendices (draft opinions) are unchanged from previous iterations. OAG staff concluded by advising they would report back to the Audit Committee regarding whether the OAG's recommendation from the 2021-2022 audit report to enhance tangible capital controls had been implemented.

The Audit Committee met *in camera* without House of Assembly staff to discuss the audit plan with the OAG staff.

Financials – 3rd Quarter 2022-2023

The financials for the 3rd Quarter 2022-2023 were reviewed by the Audit Committee. The Director of Operations and Administration advised that a surplus of \$833,000 is projected for the 2022-2023 fiscal year. Mr. Moore asked questions about the amount budgeted for the APF and about the amounts spent-to-date for the Caucus Offices and the Speaker's Office. It was noted that APF spending to date was largely on organizational membership fees and travel to a conference. The amount spent year-to-year is heavily dependent on whether the Nova Scotia branch has conference-hosting duties and whether an Ordre de la Pléiade ceremony will occur that year. It was also noted that low spending by Caucus Offices and the Speaker's Office likely relates to reduced payroll costs due to vacant positions awaiting being filled.

Risk Assessment Update—Common MLA IT Platform

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. Mr. Moore asked that the issue be raised with the House Leaders, noting the disruption caused to Sobeys by the recent hacking incident and the risks posed by cyber-security threats. The Chief Clerk noted a comment made recently by a member of the public uncomfortable contacting members on accounts that are not @novascotia.ca addresses.

Asset Tagging for Members

The Director of Operations and Administration advised that the OAG had indicated to him that it had no concerns with the threshold being raised to \$150. He further noted that the OAG was not providing a recommendation for a specific threshold but was indicating a lack of concern over the proposed new threshold.

Mr. Moore advised that he considered the \$150 threshold to still be too low but an improvement over the existing \$50 threshold. Mr. Mombourquette and Ms. Barkhouse

indicated that they would be comfortable with raising the threshold to \$150 if the OAG had not raised any concerns.

The Audit Committee recommended that the Commission direct that the threshold for MLAs tagging capital assets of the Crown purchased by them be raised from \$50 to \$150 in value.

Member Record Retention

The Director of Operations and Administration advised that the administration at the House of Commons retains MP expense records for a period of 10 years. Ms. Barkhouse raised the issue of whether it makes sense for MLAs to retain records while the Speaker's Administration Office also maintains a copy. There was a discussion of the merits of a ten-year retention period versus a seven-year period. It was decided that a seven-year period in alignment with the Government of Nova Scotia's standard for administrative records was appropriate, and that the Speaker's Administration Office should take responsibility for maintaining the records, as the processing of expense claims is now a digital process.

The Audit Committee recommended that the Commission amend the *House of Assembly Management Commission Regulations* to change the record retention period to seven years and to shift the onus for retaining the records from individual MLAs to the Speaker's Administration Office.

2022 Audit Committee Annual Report

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

2) Meeting of May 17, 2023

2022-2023 Audit Report

The Auditor General introduced OAG staff and gave an overview of the Reasonable Assurance Engagement Results for 2022-2023, which revealed good control and oversight. She advised that the 2022-2023 Audit Report would contain 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, 2023; 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, 2023.

OAG staff advised that, in addition to the areas of focus for the audit planned by the OAG, two further areas of focus were identified based on issues discovered by House of Assembly staff—one involving a potentially altered date on an invoice for a constituency office advertising expense and one involving the inappropriate use of taxi chits by a former caucus office staff member. OAG staff advised that the discovery of these issues by House of Assembly staff is confirmation of the effectiveness of the internal controls in place. OAG staff advised that the additional testing did not uncover any other instances of concern. Mr. Moore raised another issue that had been identified by House of Assembly staff and brought to his attention that day and a discussion ensued regarding the issue and possible remedies.

Following that, OAG staff advised that the issue identified in the previous year's audit relating to asset tracking and loss had been addressed and is now considered to be resolved.

The Chief Clerk and the Director of Operations and Administration then exited from the meeting so that an *in camera* session could be had between the OAG staff and the members of the Audit Committee.

Financials – 2022-2023 year-end preliminary results

The preliminary financials for the 2022-2023 year end were reviewed by the Audit Committee. The Director of Operations and Administration advised that a surplus of approximately \$1.2 million is projected for the 2022-2023 fiscal year.

Risk Assessment Update—Common MLA IT Platform

The Audit Committee heard from the Director of Operations and Administration that there had been no change in the status of the question of whether to create a standardized Member IT platform. The Chief Clerk advised that the matter has been put on the agenda for the May 24, 2023, meeting of the Commission. A briefing note is being circulated to the members of the Commission and the House Leaders will be asked to circulate the briefing note within their caucuses for the purpose of obtaining feedback and ascertaining support for a common MLA IT platform.

3) Meeting of September 21, 2023

Recommendation for appointment of auditor for 2023-2024

The Audit Committee recommended to the Commission that the Auditor General be appointed as the auditor of the accounts of the House of Assembly for the 2023-2024 fiscal year.

Financials – 1st Quarter 2023-2024

The financials for the 1st Quarter 2023-2024 year end were reviewed by the Committee. The Committee discussed the choice of cost centre for and the accrual of the cost of the annual audit by the Auditor General.

Risk Assessment Update—Common MLA IT Platform

The Audit Committee heard from the Director of Operations and Administration that there had been no change in the status of the question of whether to create a standardized Member IT platform. He advised that the House Leaders were asked to circulate a briefing note on the subject within their caucuses for the purpose of obtaining feedback and ascertaining support for a common MLA IT platform and that he has received some feedback. Mr. Mombourquette provided further feedback on behalf of the Liberal Caucus.

Risk Assessment Update – additional training for MLAs

The Committee heard from the Director of Operations and Administration about new training on expense claims for MLAs and the introduction of a new fraud prevention course by the Public Service Commission. The Committee discussed the participation of members in the new course and the rollout of additional annual training on expenses for members by the Speaker's Administration Office.

Activities and Decisions of the House of Assembly Management Commission

At the meeting on January 25, 2023, the Management Commission:

- (a) accepted the 2021-2022 Audit Report as presented by the Chief Clerk;
- (b) accepted and approved the Annual Report of the Audit Committee for 2022;
- (c) accepted and approved the Annual Report of the Management Commission for 2022;
- (d) raised from \$50 to \$150 in value the threshold for MLAs tagging capital assets of the Crown purchased by them for the purpose of inventory control;
- (e) approved amendments to the *House of Assembly Management Commission Regulations* to repeal Section 9 and enact Section 15A (N.S. Reg 21/2023); and
- (f) reviewed the third-quarter financial report for 2022-23.

At the meeting on May 24, 2023, the Management Commission:

- (a) accepted the 2022-2023 Audit Report as presented by the Chief Clerk;
- (b) amended House of Assembly Management Commission Directive No. 1 by striking out the final two bullet points and substituting “- appliances not exceeding \$400 in cost that are reasonably suitable for a constituency office, including a kettle, coffee maker, toaster oven, mini-fridge, microwave, heater, dehumidifier, water cooler and vacuum”;
- (c) approved an amendment to clause 21(1)(ja) of the *House of Assembly Management Commission Regulations* (N.S. Reg. 91/2023);
- (d) approved an amendment to subsection 21(1) of the *House of Assembly Management Commission Regulations* (N.S. Reg. 92/2023);
- (e) delegated, for any officers of the House the salaries of whom the Management Commission is by order in council assigned authority to determine from time to time, such authority to the Chair of the Management Commission under subsection 12(1) of the *House of Assembly Management Commission Act*; and
- (f) reviewed the first-, second- and third-quarter financial reports and the preliminary year-end report for 2022-23.

At the meeting on September 27, 2023, the Management Commission:

- (a) approved amendments to sections 3, 7, 8, 10 to 12, 18, 21 to 24, 24A, 27, 34, 42, 43, 43A, 44 to 48 and 50 of the *House of Assembly Management Commission Regulations* (N.S. Reg. 179/2023);
- (b) approved the *Political Activity and Impartiality Policy* as presented by the Chief Clerk ([HAMC Policy 2023-01](#));

- (c) appointed the Auditor General as auditor of the accounts of the House of Assembly for the fiscal year ending March 31, 2024;
- (d) disclaimed the CPI adjustment provided for by subsection 52(1) the *House of Assembly Management Commission Regulations*; and
- (e) reviewed the first-quarter financial report for 2023-24.

Auditor General's Audit

Attached to this Annual Report is:

- Appendix A 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 B 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 A



Auditor General of Nova Scotia

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Halifax, Nova Scotia, B3J 1M7

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, 2022, to March 31, 2023, 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 Management 1 – which requires my Office to design, implement and operate a system of quality management, including policies or 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 Code of Professional Conduct of Chartered Professional Accountants of Nova Scotia as well as those outlined in 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, 2023.

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 17, 2023
Halifax, Nova Scotia

APPENDIX B



Auditor General of Nova Scotia

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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, 2022, to March 31, 2023, 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 Management 1 – which requires my Office to design, implement and operate a system of quality management, including policies or 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 Code of Professional Conduct of Chartered Professional Accountants of Nova Scotia as well as those outlined in 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, 2023.

A handwritten signature in black ink that reads "Kim Adair". The signature is written in a cursive style with a large initial "K".

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

May 17, 2023
Halifax, Nova Scotia


Appendix 1 —Management Certification

MANAGEMENT CERTIFICATION – HOUSE OF ASSEMBLY – MARCH 31, 2023

In accordance with Section 22 of the House of Assembly Management Commission Act, I, James Charlton, 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, 2022 to March 31, 2023.

Date: March 31, 2023
Signature: 
Title: Chief Clerk, NS House of Assembly