

HOUSE OF ASSEMBLY MANAGEMENT COMMISSION



2025 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, 2025.

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, 2025. 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, 2025."
- (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, 2025."

This Report contains as an Appendix the Auditor General's Independent Practitioner's Reasonable Assurance Reports for the House of Assembly for the 64th General Assembly that,

[i]n my opinion, the House of Assembly complied, in all significant respects, with the specified requirements set out in Section 23(1) of the House of Assembly Management Commission Act, for the period of April 1, 2021 to March 31, 2024.

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 2025 calendar year.

Hon. Danielle Barkhouse
Speaker of the House of Assembly
Chair, House of Assembly Management Commission

Date: February 17, 2026

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, 2025.

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 2025 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.

Following the expiry of the terms of the previous members of the Management Commission serving on the Audit Committee upon the dissolution of the House for the 2024 General Election, those positions remained vacant until Marco MacLeod and Lisa Lachance were selected by the Management Commission to serve on the Audit Committee pursuant to clause 15(2)(a) of the Act. 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, 2025, the voting membership of the Management Commission was:

Speaker

Hon. Danielle Barkhouse

Deputy Speaker

John White (January 1 to October 21)

Marco MacLeod (October 22 to December 31)

Government House Leader

Hon. Brendan Maguire

Government Caucus representative (member of Executive Council)

Vacant (January 1 to January 22)

Hon. Becky Druhan (January 23 to October 21)

Hon. Scott Armstrong (October 22 to December 31)

Government Caucus representative (not member of Executive Council)

Vacant (January 1 to January 22)

Marco MacLeod (January 23 to October 21)

Adegoke Fadare (October 22 to December 31)

Official Opposition House Leader

Lisa Lachance

Official Opposition representative

Vacant (January 1 to January 20)

Susan Leblanc (January 21 to December 31)

Recognized Party representative

Hon. Iain Rankin (January 1 to December 7)

Hon. Derek Mombourquette (December 8 to December 31)

Meetings of the House of Assembly Management Commission

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

January 29, 2025

March 19, 2025

October 22, 2025

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:

February 12, 2025

May 27, 2025

November 26, 2025

As required by subsection 18(3) of the Act, the Audit Committee reported formally on February 18, 2025, to the Management Commission as follows:

1) Meeting on February 12, 2025

Presentation of 2024-2025 Audit Plan

The Auditor General and her staff presented the Audit Plan for 2024-2025, advising that it would result in an attestation opinion on operations, a compliance opinion on expenses and a compliance opinion of the accounts of the House of Assembly, the last of which is required under the *House of Assembly Management Commission Act* to be provided once every General Assembly. The Audit Committee discussed that MLA computing devices are not managed by the provincial government in the same way as devices used by public servants and not subject to the same level of protection against cyber threats and other risks. There is also no extant policy on wiping an MLA's computing device before the MLAs buy the

device back for their continued personal use on ceasing to be an MLA. The Chief Clerk advised the Committee about recent developments with the Executive Council Office and the Department of Cyber Security and Digital Solutions that resulted in a government policy requiring that @novascotia.ca email accounts be used only for government and House of Assembly business and not for MLA constituency business.

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

Financials – 3rd Quarter 2024-2025

The financials for the 3rd Quarter 2024-2025 were reviewed by the Audit Committee.

Risk Assessment Update – Common MLA IT Platform

The Audit Committee heard from the Chief Clerk that, in light of the policy to restrict MLAs from using @novascotia.ca email accounts for constituency business, the House of Assembly would be considering a suggestion by the Department of Cyber Security and Digital Solutions that the House procure a third-party email provider to provide secure email services for the purpose of conducting constituency business.

2024 Audit Committee Annual Report

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

Risk Assessment Update – Fraud Training for MLAs

The Audit Committee heard from the Chief Clerk that the new MLAs were reminded about taking the fraud training during the MLA School for new members following the recent general election. He advised that he and the Acting Director of Finance and Administration would attempt to meet with the caucuses and independent MLA to discuss the fraud training and provide additional guidance on the claims process early in the 2025-2026 fiscal year.

2) Meeting of May 27, 2025

2024-2025 Audit Report

The Auditor General and the staff of the Office of the Auditor General (OAG) gave an overview of the reasonable Assurance Engagement Results for 2024-2025, which revealed good control and oversight. The Auditor General advised that the 2024-2025 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, 2025; 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, 2025.

The Audit Committee heard the Report includes three management point letter recommendations relating to issues discovered while performing the audit. Areas of focus as set out in the Audit Plan were the November 2024 general election, MLA expense claims,

and payroll expenses. In relation to the first area, the audit uncovered errors in the calculation of the price for the repurchase of computing devices by three outgoing MLAs. There were also two instances in which the MLA repurchasing devices failed to use the requisite form. These weaknesses resulted in a management letter point recommendation, for which management has already implemented the recommended changes to strengthen controls.

The Audit Committee further heard that the audit also added tangible asset control as an area of focus as a result of weaknesses detected during the standard year-end testing, which revealed that not all asset verification had been completed by fiscal year-end and that documentary support for a site visit was missing. In response to the management letter point recommendations in relation to this, management is instituting a new calendar and checklist for ensuring site visits and other asset verification controls occur on a timely basis and is producing digital copies of paper documentation to reduce the risk of loss. Furthermore, management committed to use interim tracking in the event of the asset management software again becoming unavailable for any indefinite period. The Acting Director of Finance and Administration noted that the lock-out period for the asset management software was unexpectedly and gradually extended from two months to approximately one year. The OAG advised that it will test in these areas again next year to ensure the new controls are working effectively.

The Audit Committee heard concerns regarding the security and protection of private information on MLA computing devices being bought back and the management letter point recommendation to use government-managed devices or wipe devices before buyback. The Chief Clerk noted the challenge of obtaining MLA buy-in and government support to use government-managed devices, which is why management is implementing wiping for now. The OAG noted that it may be advisable for management to engage experts to assess the risk of a privacy or data breach relating to MLA computing devices.

The Audit Committee concluded by noting the third opinion delivered in the fall of 2024 as required under Section 23 of the *House of Assembly Management Commission Act* to be performed once every General Assembly.

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

Financials – Preliminary 2024-2025 Year-end Results

The preliminary year-end results for the 2024-2025 fiscal year were reviewed by the Audit Committee.

Risk Assessment Update – Fraud and Financial Training

The Audit Committee heard from the Chief Clerk that he and the Acting Director of Finance and Administration addressed the PC Caucus (43 members) on May 21, 2025, to discuss the need to take (or re-take) the PSC's *Understanding Fraud in the Public Sector* e-course. They also discussed a number of areas of difficulty with MLA expense claims and clarified the applicable rules and timelines to ensure that members are less likely to submit ineligible claims. The Chief Clerk and the Acting Director of Finance and Administration advised that they would be addressing the NDP Caucus (9 members) on June 18, 2025, regarding fraud

training and claims-related issues. The Acting Director of Finance and Administration advised that she had been in contact with the Liberal Caucus (2 members) and the Independent Member regarding these matters.

Risk Assessment Update – Jurisdictional Review for MLA Electronic Buyback Process

The Audit Committee heard from the Acting Director of Finance and Administration regarding the practices of other provincial and territorial legislative assemblies and of the House of Commons and the Senate regarding eligibility to buy back computing devices, whether the devices are government-managed and additional information regarding the process and cost of repurchasing, as well as whether devices must be wiped before repurchasing. The Audit Committee further considered what constitutes best practices and should be considered for use in the House of Assembly.

3) Meeting of November 26, 2025

Recommendation for appointment of auditor for 2025-2026

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 2025-2026 fiscal year.

Financials – Final 2024-2025 Year-end; 1st and 2nd Quarter 2025-2026

The final year-end financials for the 2024-2025 fiscal year and the financials for the 1st and 2nd Quarter of 2025-26 were reviewed and discussed by the Audit Committee. The Audit Committee requested that estimates of PCard expenditures for the caucuses be provided with the 3rd Quarter results if accurate PCard accruals cannot be included in those results because of ongoing issues with the Government's enterprise resources planning software.

Risk Assessment Update – Fraud and Financial Training

The Committee heard from the Director of Finance and Administration that casuals in MLA constituency offices do not receive log-in credentials for @novascotia.ca email addresses and are therefore unable to access the PSC's *Understanding Fraud in the Public Sector* e-course. The Audit Committee discussed how to address the situation and recommended that training of such casuals be undertaken by constituency coordinators, with training to occur as part of the onboarding for new casuals and, for existing casuals, to occur before the end of the 2025-2026 fiscal year.

The Audit Committee heard from the Chief Clerk that he and the Director of Finance and Administration addressed the NDP Caucus (9 members) on June 18, 2025, regarding the need to take (or re-take) the PSC's *Understanding Fraud in the Public Sector* e-course. They also discussed with the caucus a number of areas of difficulty with MLA expense claims and clarified the applicable rules and timelines to ensure that members are less likely to submit ineligible claims.

Advertising Tracker

The Audit Committee heard from the Director of Finance and Administration regarding the Advertising Tracker used by the Speaker's Office to track and address minor contraventions

and irregularities and discussed the continued use of such a tracker, recommending that the use of the tracker be discontinued. MLA MacLeod requested the Speaker's Office provide a one-page summary of advertising requirements for use in constituency offices to supplement the information contained in the members manual. Mr. Moore recommended that the one-page summary be dated and periodically updated to reflect any changes in the advertising rules.

Artificial Intelligence

The Committee heard from the Director of Finance and Administration regarding recent updates to the Office of the Auditor General's audit requirements and their requirement to obtain an understanding of audited entities' use of artificial intelligence. The Audit Committee discussed the use of A.I. at the House of Assembly and by caucuses and MLA constituency offices.

Activities and Decisions of the House of Assembly Management Commission

At the meeting on January 29, 2025, the Management Commission appointed MLAs Marco MacLeod and Lisa Lachance to the Audit Committee.

At the meeting on March 19, 2025, the Management Commission:

- (a) accepted and approved the Annual Report of the Audit Committee for 2024;
- (b) accepted and approved the Annual Report of the Management Commission for 2024;
- (c) approved amendments to the *House of Assembly Management Commission Regulations*
 - (i) removing the identity of landlords from MLA expense statements in relation to claims for accommodation expenses in response to security concerns (N.S. Reg. 64/2025);
 - (ii) increasing the monthly amount claimable by outside members for accommodation expenses in response to a non-binding recommendation by the MLA Remuneration Panel (N.S. Reg. 62/2025);
 - (iii) increasing and making uniform the monthly amount claimable by MLAs for constituency expenses in response to a non-binding recommendation by the MLA Remuneration Panel (N.S. Reg. 63/2025); and
 - (iv) restoring, effective April 1, 2026, the automatic annual increase to the fixed amounts set out in the Regulations based on the annual change in the Consumer Price Index (N.S. Reg. 61/2025);
- (d) requested the Public Service Commission conduct a position evaluation for Constituency Assistants to determine whether they are appropriately classified; and
- (e) reviewed the third-quarter financial reports for 2024-25.

At the meeting on October 22, 2025, the Management Commission:

- (a) amended the standard contract for Constituency Assistants to reflect their new title (Constituency Coordinator) and classification (EC 07) following the position evaluation by the Public Service Commission;
- (b) approved amendments to the *House of Assembly Management Commission Regulations*
 - (i) updating the job title of constituency coordinators and removing a spent provision regarding a top-up allowance for Deputy Speakers. (N.S. Reg 224/2025); and
 - (ii) considering costs for third-party rebilling to be incurred when the invoice is received, and deeming costs for electricity consumption in the previous year, where the invoice was received after the year-end cut-off, to be incurred when the invoice is received (N.S. Reg. 225/2025); and
- (c) reviewed the first- and second-quarter and preliminary year-end financial reports for 2024-25.

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 C 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 A



Auditor General of Nova Scotia

5161 George Street
Royal Centre, Suite 400
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, 2024, to March 31, 2025, 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, 2025.

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 27, 2025
Halifax, Nova Scotia

APPENDIX B



Auditor General of Nova Scotia

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

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, 2024, to March 31, 2025, shown in Appendix B.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, 2025.



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

May 27, 2025
Halifax, Nova Scotia

MANAGEMENT CERTIFICATION – HOUSE OF ASSEMBLY – MARCH 31, 2025

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, 2024 to March 31, 2025.

Date: April 17, 2025

Signature: David Hastings

Title: Chief Clerk, NS House of Assembly

APPENDIX C



Auditor General of Nova Scotia

5161 George Street
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INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON THE HOUSE OF ASSEMBLY'S COMPLIANCE WITH SECTION 23(1) 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 of April 1, 2021 to March 31, 2024, with Section 23(1) of the *House of Assembly Management Commission Act* ("the specified requirements"). Refer to Appendix 1 for details on the specified requirements.

Management's Responsibility

Management of the House of Assembly is responsible for ensuring the compliance of the accounts of the House of Assembly during every General Assembly per Section 23(1) of the *House of Assembly Management Commission Act*.

Practitioner's Responsibility

My responsibility is to express a reasonable assurance opinion on the House of Assembly's compliance with the criteria established by Section 23(1) of the *House of Assembly Management Commission Act*, based on the evidence I obtain.

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 audit 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 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 complied, in all significant respects, with the specified requirements established in Section 23(1) of the House of Assembly Management Commission Act, for the period of April 1, 2021 to March 31, 2024.

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

A handwritten signature in black ink that reads "Kim Adair". The signature is written in a cursive, flowing style.

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

November 14, 2024
Halifax, Nova Scotia

Appendix 1

House of Assembly Management Commission Act S.23 (1): The Auditor General shall perform and complete a compliance audit of the accounts of the House of Assembly at least once during every General Assembly to determine and express an opinion on whether:

- (a) collections of public money
 - (i) have been effected as required under law and directives and decisions of the Commission,
 - (ii) have been fully accounted for, and
 - (iii) have been properly reflected in the accounts of the Province;
- (b) disbursements of public money
 - (i) have been made in accordance with the authority of a supply vote, or relevant law,
 - (ii) have complied with regulations, rules, directives and order applicable to those disbursements,
 - (iii) have been properly reflected in the accounts, and
 - (iv) have been made for the purposes for which the money was appropriated and authorized;
- (c) accounts have been faithfully and properly kept
- (d) assets acquired, administered or otherwise held by or for the Assembly are adequately safeguarded and accounted for;
- (e) accounting systems and management control systems that relate to revenue, disbursements, safeguarding or use of assets or the determination of liabilities are in existence, are adequate and have been complied with;
- (f) accountability information with respect to the operations of the House of Assembly is adequate; and
- (g) there are factors or circumstances related to expenditure of public money that, in the opinion of the Auditor General, should be identified and commented on as part of the audit function