



WDBA CORPORATE PLAN SUMMARY
FOR THE PLANNING PERIOD
2022-23 TO 2026-27



WDBA APWD
WINDSOR-DETROIT BRIDGE AUTHORITY | AUTORITÉ DU PONT WINDSOR-DETROIT

WE WISH TO ACKNOWLEDGE THAT THE LAND IN CANADA WHERE THE GORDIE HOWE INTERNATIONAL BRIDGE PROJECT IS BEING CONSTRUCTED SITS ON ANISHINAABE TERRITORY. THE ANISHINAABEG IN THE WINDSOR AREA ARE KNOWN AS THE THREE FIRES CONFEDERACY WHICH CONSISTS OF THE OJIBWE, ODAWA, AND POTAWATOMI NATIONS. THIS LAND HAS ALSO SERVED AS A PLACE OF REFUGE FOR THE HURON/WENDAT PEOPLE.

TABLE OF CONTENTS

Executive Summary	4	3.1.2 Facilitate a Smooth Transition from the design-build phase into Operating the Border Transportation System and Managing the First Two Years of Operations	18
1 Overview	6	3.2 To Maintain Support, WDBA will Effectively Manage Relationships with the Shareholder and Stakeholders	19
1.1 Mandate	6	3.2.1 Proactive and Timely Engagement with Infrastructure Canada, as WDBA's Portfolio Department	19
1.2 Key Authorities	6	3.2.2 Meaningful and Transparent Dialogue with, and Reporting to, Stakeholders, the Public, Media, Indigenous Peoples and Future Bridge Users	19
1.3 Values of WDBA	6	3.2.3 Facilitating Michigan's Role in the Project as the Co-owner	20
1.4 Main Activities and Principal Programs	7	3.3 To Fulfill its Mandate, WDBA will Effectively Manage Itself as a Crown Corporation of the Government of Canada	20
1.5 WDBA Annual Report	8	3.3.1 Growing Corporate Culture and Employee Engagement	20
2 Current Operating Environment	9	3.3.2 The Responsible Management of Public Resources	21
2.1 Internal Environment	9	3.3.3 Delivering Results and Benefits at the Local, Provincial-State and National Level	21
2.2 External Environment	10	4 Risks	22
2.3 Year in Review and Key Strategic Issues Facing WDBA	11	5 Financial Overview	23
2.3.1 Continuing to Deliver on WDBA's mandate	12	Annex 1 Corporate & Project Governance Structure	25
Site Preparations - Activities Related to US Properties	12	Annex 2 Planned Results	29
2.3.2 Working with Bridging North America towards successful implementation of the Gordie Howe International Bridge project	12	Annex 3 Financial Statements and Budgets	32
2.3.3 Continuing Stakeholder and Shareholder Engagement to maintain support	13	Annex 4 Risk and Risk Responses	34
2.3.4 Implementation of the plan to support transition to operations, ensuring an efficient first-full-year of operations of the Gordie Howe International Bridge	14	Annex 5 Compliance with Legislative and Policy Requirements	35
2.4 Alignment with Government Priorities	15	Annex 6 Government Priorities and Direction	37
2.5 Office of the Auditor General Special Examination	16		
3 Strategic Objectives, Deliverables, and Expected Results for 2022-23 and the Planning Period	17		
3.1 To Achieve Project Objectives and transition to operations, WDBA Will Effectively Manage the P3 Partnership	17		
3.1.1 Work with Bridging North America Toward the Successful Implementation of the Gordie Howe International Bridge Project	17		

6 1. OVERVIEW

9 2. CURRENT OPERATING ENVIRONMENT

17 3. STRATEGIC OBJECTIVES, DELIVERABLES, AND EXPECTED RESULTS FOR 2022-23 AND THE PLANNING PERIOD

22 4. RISKS

23 5. FINANCIAL OVERVIEW



EXECUTIVE SUMMARY

Located in Windsor, Ontario and Detroit Michigan, the Gordie Howe International Bridge project has an international scope with the core purpose to improve the efficient and effective movement of goods and people through the Windsor-Detroit trade corridor – the busiest commercial land border crossing between Canada and the US.

Windsor-Detroit Bridge Authority's (WDBA) mandate is to construct and/or operate the Gordie Howe International Bridge. With the Gordie Howe International Bridge project fully in its design-build phase, WDBA is responsible for managing the contract with the private-sector partner, Bridging North America (BNA), and overseeing work associated with the P3 Contract (Project Agreement).

The project is comprised of four (4) components:

- Canadian Port of Entry (POE)
- Bridge
- US POE
- Michigan Interchange.

WDBA continues to deliver on its strategic objectives, including progress on the construction of the Gordie Howe International Bridge project (e.g. construction of the Bridge towers. As of December 2021, they are over 110 metres tall), continued development of WDBA's relationship with BNA, successful delivery of the project through positive and effective stakeholder and shareholder engagement, and continued preparation for the operations phase of the Gordie Howe International Bridge project.

WDBA continues to manage challenges related to project delivery. These include project progress, BNA's ability to secure craft labour and materials, disputes and the ongoing COVID-19 pandemic. These factors could impact the contracted Substantial Completion date. WDBA is addressing these issues and is consistently acting within its rights of the Project Agreement (please see Section 3 for more detail).

WDBA keeps the Government of Canada informed of the project's progress through governance structures such as the Assistant Deputy Ministers (ADM) Committee and its project governance structure.

Through COVID-19, WDBA's oversight of the Gordie Howe International Bridge project and construction activities continued on the project work site, observing the necessary protocols to keep workers safe. In accordance with direction received from the Minister of Infrastructure and Communities in October 2021, WDBA implemented a mandatory vaccination policy that aligns with the Canadian federal government's Policy on COVID-19 Vaccination for the Core Public Administration including the Royal Canadian Mounted Police. WDBA's mandatory vaccination policy came into effect on the date of its approval by the WDBA Board of Directors, on November 19, 2021.

For the upcoming fiscal year, WDBA's strategic objectives are:

- to achieve project objectives and transition to operations, WDBA will effectively manage the P3 partnership.
- to maintain support, WDBA will effectively manage relationships with the shareholder and stakeholders.
- to fulfill its mandate, WDBA will effectively manage itself as a Crown corporation of the Government of Canada.

Working toward these objectives, this Corporate Plan Summary emphasizes WDBA's continued and stringent oversight on the delivery of the Gordie Howe International Bridge project and the management of the P3 partnership throughout the design-build phase and into the operations phase. Further, this Corporate Plan Summary includes information on how WDBA maintains delivery of its responsibilities as a Crown corporation and grows as an organization.

In achieving these objectives, WDBA's activities will also align with the government's priorities, announced in November 2021, which include:

- building a healthier today and tomorrow
- growing a more resilient economy
- bolder climate action
- fighting harder for safer communities
- standing up for diversity and inclusion
- moving faster on the path to reconciliation
- fighting for a secure, just, and equitable world.

For FY 2022-23, WDBA's projected budget costs are as follows: Operating Budget of approximately \$198 million, and Capital Budget of approximately \$764 million.

1. OVERVIEW



1.1 MANDATE

Under the terms of its Letters Patent, Supplementary Letters Patent and of the Crossing Agreement, WDBA is responsible for carrying out the obligations of the Crossing Authority as a party to the Crossing Agreement and to construct, and/or operate the Gordie Howe International Bridge.

1.2 KEY AUTHORITIES

WDBA, as a non-agent, parent Crown corporation, was established by Letters Patent pursuant to ss.29(1) of the International Bridges and Tunnels Act. It is a Schedule III, Part I non-agent Crown corporation under Part X of the Financial Administration Act (FAA).

WDBA reports to Parliament through the Minister of Intergovernmental Affairs, Infrastructure and Communities (the Minister). As a Crown corporation, WDBA is subject to the Crown corporation governance regime under Part X of the FAA and a range of other applicable statutes.

1.3 VALUES OF WDBA

WDBA's values align with its core mandate, to deliver the Gordie Howe International Bridge project. WDBA's Corporate Statements reflect its purpose, its culture and its values.

OUR PURPOSE

Together, we are responsible for the Gordie Howe International Bridge – a legacy landmark that connects nations, economies and cultures.



OUR TEAM

At WDBA, we value our people and their contributions in an environment of trust, support and dedication.



OUR VALUES

We treat each other with kindness and respect.
Talent and diversity are the cornerstones of our success.
Passion drives our creativity and innovation.
Our communities inspire us.
We take pride in our work and celebrate accomplishments.

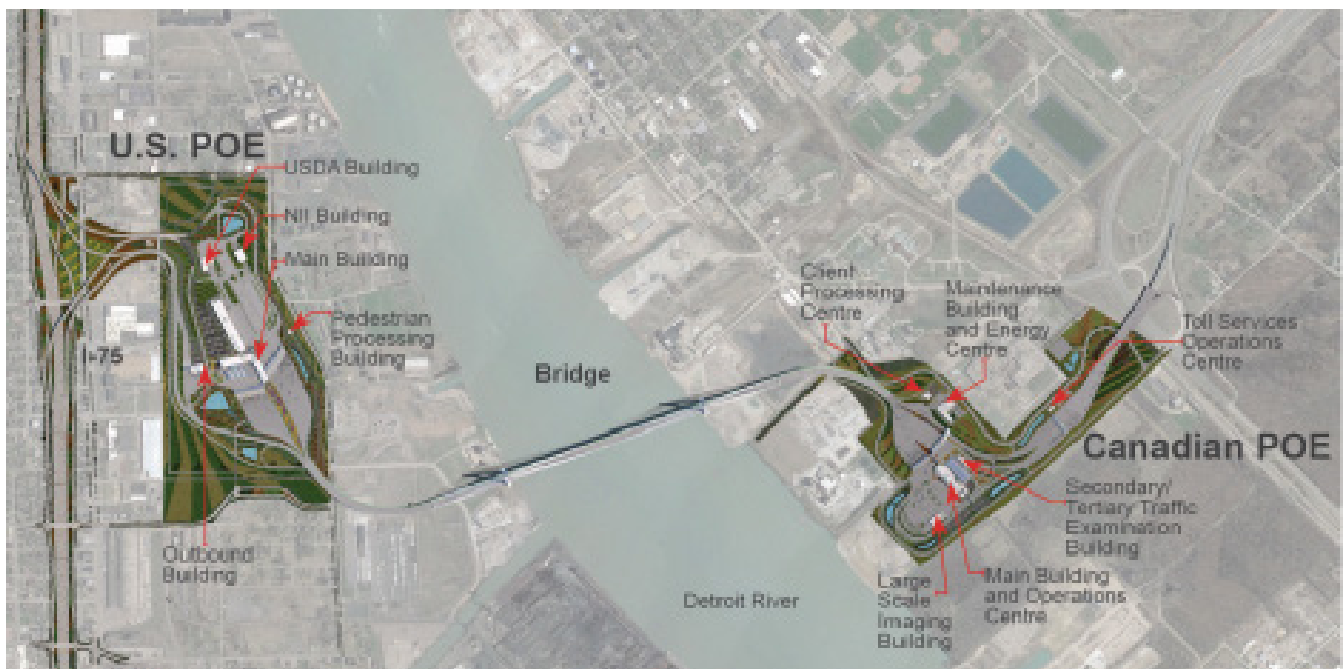


1.4 MAIN ACTIVITIES AND PRINCIPAL PROGRAMS

WDBA's main activities and principal programs are informed by its mandate statement: to construct and/or operate the Gordie Howe International Bridge. WDBA is responsible for managing the contract with the private-sector partner, BNA, and overseeing work associated with the following, under the P3 model:

- design, build, finance, operate and maintain the Canadian POE, with the agreement of the Canada Border Services Agency (CBSA) and the Canadian Food Inspection Agency (CFIA)
- design, build, finance, operate and maintain a new six-lane cable-stayed bridge between Windsor, Ontario and Detroit, Michigan
- design, build, finance, operate and maintain the US POE, with the agreement of US federal agencies (the General Services Administration and Customs and Border Protection [CBP])
- design, build and finance the Michigan Interchange, which will subsequently be transferred to the Michigan Department of Transportation (MDOT) to operate and maintain.

Figure 1: Components of the Gordie Howe International Bridge



Design and construction work activities are ongoing and advancing on all four (4) components. Construction highlights over the last year have included:

- **Canadian Port of Entry (POE)** – Concrete works started on the main buildings' foundations. Secondary building excavation and grade preparation started. Building structural steel delivery and erection continued.
- **Bridge** – In Canada and the US, work on various aspects of the towers is ongoing, including legs and side span piers concrete works.
- **US POE** – Surcharge Material installation commenced after completing wick drain installation at the Bridge tie-in area. Foundation work started on the commercial building.
- **Michigan Interchange** –Reconstruction of the road bridges at Springwells Street, Livernois Avenue and Clark Street was completed with the reopening of Springwells and Livernois occurring before the end of 2021 as anticipated. Siphon work, which is part of the overall drainage system, continues at Calvary Street.

Greater detail on the design-build phase of the project can be found in Sections 2 and 3 of this Corporate Plan Summary.

1.5 WDBA ANNUAL REPORT

For further information on the activities of the Corporation, the Annual Report can be accessed at:
<https://www.gordiehoweinternationalbridge.com/en/corporate-reports>.



2. CURRENT OPERATING ENVIRONMENT



WDBA gathers information about events, trends, and relationships in its external and internal environment to identify challenges and opportunities and improve long-term and short-term planning.

In examining the factors that influence WDBA's operating environment, over the last two (2) fiscal years, the impacts of COVID-19 and the pandemic's effects on the global supply chain are chief among these. Global supply chain disruptions due to the lingering effects of the COVID-19 pandemic have introduced new risks to the global economy. COVID-19 variants, lagging vaccinations globally and stalled reopening plans have led to port closures, factory shutdowns, production halts and labour and wage shortages. According to the International Monetary Fund (IMF), the pandemic has created new fault lines for the global economy, with near-term challenges expected to leave a lasting imprint on medium-term (two (2) to five (5) years) performance.

Canada's economic recovery has shown signs of stalling even as most provinces eased COVID-19 restrictions on mobility and indoor capacity. According to RSM Canada (a multinational network of accounting firms), supply chain disruptions will likely put downward pressure on the Canadian economy in 2022. This conclusion was recently corroborated by the Conference Board of Canada, which said the economy is unlikely to return to pre-pandemic strength until 2023 and beyond.

Effects such as these can influence policy decisions and the internal and external environment, and by extension the progress of the Gordie Howe International Bridge project or potentially impacting the organization's ability to achieve its goals. WDBA will continue to monitor trends and changes in its internal and external operating environments to identify potential risks to the project and establish mitigation measures as required.

2.1 INTERNAL ENVIRONMENT

WDBA, headquartered in Windsor, Ontario, currently employs approximately 103 employees as of December 2021 (99 WDBA employees and four (4) agency employees).

WDBA continuously re-assesses opportunities and challenges related to the delivery of the Gordie Howe International Bridge project and highlights of this assessment are included in the following table and have helped to inform WDBA's strategic direction to ensure the success of the project and to create significant social and economic value to the host communities on both sides of the Canada-US border.

Table 1: Internal Opportunities and Challenges

Internal Opportunities	Internal Challenges
<p>Strengthening relationships with project partners: This includes WDBA's relationship with BNA, Michigan and its shareholder, the Government of Canada.</p> <p>WDBA manages the contractual relationship with BNA. Collaboration and communication with BNA remain critical for WDBA over the planning period. The successful delivery of the Gordie Howe International Bridge is a key outcome of this collaboration.</p>	<p>Retention of Employees and Institutional Knowledge: As the design-build phase of the project progresses and its end draws near, there may be a risk of losing staff before employment terms end. This could lead to a loss of institutional knowledge before the current phase ends. WDBA has been working to review and extend employee terms that are expiring, as appropriate. WDBA is also developing additional retention strategies based on research, employee opinion surveying and benchmarking, a talent review and ongoing employee development programs in support of its Employee</p>

Internal Opportunities	Internal Challenges
<p>There is also an opportunity to continue strengthening the relationship between WDBA and Michigan, and in particular with MDOT, to support project success. WDBA has ongoing communication with Michigan and MDOT.</p> <p>WDBA will continue to foster and maintain its relationship with its shareholder, the Government of Canada. This will be accomplished by continuing/developing the various mechanisms to communicate and share information.</p> <p>Operational Readiness: The objective of WDBA's operational readiness initiative is to ensure smooth and successful transition for WDBA from design build to day one operations and sustainable post day one operations. WDBA's Operational Readiness Plan identifies the governance, processes and procedures to oversee and manage the execution of the operational readiness workplan.</p> <p>WDBA continues to implement its Operational Readiness Plan. This provides the organization with opportunities to plan for organizational change, early and effective stakeholder engagement (e.g. border agencies), customer development including attraction and tolling products, and implementation of oversight plans and strategies. Please see Sections 2 and 3 for more detail. Additionally, work on specific operational readiness topics is addressed through the establishment of task forces (for Payment Mechanisms, Tolling and Business Opportunities, and Substantial Completion). The task forces will develop and implement plans, policies and procedures related to the operation and maintenance of the Gordie Howe International Bridge.</p> <p>Transparency and Reporting: WDBA recognizes the importance of providing its employees, the public, stakeholders, and the shareholder with up-to-date information on the progress of the project. WDBA employs numerous methods to provide project information. In addition to required reporting to the Government of Canada, WDBA delivers current and timely information on its website (video and photographic highlights of the build on both sides of the border, traffic updates, project milestones), on its social media platforms, through monthly and quarterly meetings with stakeholders and the public and through quarterly reports on community benefits.</p> <p>OAG Special Examination: The OAG Special Examination, described in section 2.5, provides WDBA an opportunity to strengthen the corporate environment through the findings of the final report.</p>	<p>Retention Program. Activities identified in this program will be implemented in phases over the next three (3) fiscal years.</p> <p>COVID-19 and WDBA's Vaccination Policy: WDBA developed a vaccination policy aligned with government expectations and its Policy on COVID-19 Vaccination for the Core Public Administration. WDBA's policy received Board of Directors approval on November 19, 2021. As WDBA implements its mandatory vaccination policy, resourcing could potentially be impacted/challenged. WDBA is communicating the policy and expectations with staff to support the change.</p> <p>Expiring Terms of Board Members and CEO: While WDBA's Board of Directors is currently operating at its full complement, the appointment terms of some individual Board members, and the CEO, expires in 2022 and 2023, respectively (please see Annex 1 for more detail), during the design-build phase of the Gordie Howe International Bridge project.</p> <p>The expiration of these appointments could be disruptive, as the loss of Board members could result in the prospective loss of continuity or institutional knowledge. WDBA has, however, taken actions in preparation of the expiring terms of Board members. WDBA has surveyed Board members' intent on re-appointment and has developed a skills matrix and capacity assessment for completion by Board members. WDBA worked with Infrastructure Canada to communicate additional/required skillsets or gaps to the Minister, expressed to Infrastructure Canada the desire for staggered Board terms and has discussed planned recruitment, proposed timing, and the associated communication and outreach strategy to minimize disruption during the design-build phase. Likewise, in anticipation of expiring terms of Board members and the potential need to on-board new Directors, WDBA has updated its on-boarding/orientation materials and created a Board training program.</p> <p>For the Board members' whose terms expired in 2021, an open and transparent process was conducted and was completed in fall 2021. While those Board members continue to serve, WDBA anticipates the naming of the new Board members, imminently. A similar process is expected for those Board members and the CEO with terms expiring in 2022 and 2023.</p>

2.2 EXTERNAL ENVIRONMENT

Given the complexity of the Gordie Howe International Bridge project and its international nature, several factors in the external environment influence WDBA's ability to achieve its objectives. The identification of external opportunities and challenges in WDBA's operating environment is based on ongoing research and media monitoring. The project's risk register is consulted and continually updated to reflect identification of external challenges.

Table 2: External Opportunities and Challenges

External Opportunities	External Challenges
<p>Community Benefits Plan: The Community Benefits Plan provides a unique opportunity to generate positive outcomes for the Windsor-Detroit region and, specifically, the corresponding communities of Sandwich and Delray, to help advance their economic, social and environmental conditions (please see Section 3 more detail). The Community Benefits Plan is based on a consultative approach to engage key stakeholders including members of the public, First Nations and municipal representatives. WDBA will continue to utilize and leverage the Community Benefits Plan to enhance socio-economic and environmental opportunities for these communities.</p> <p>Leveraging Economic Opportunities from the Gordie Howe International Bridge: With the Government of Canada’s investment in the Windsor-Essex County region via the Gordie Howe International Bridge, there exists an economic opportunity for the region. WDBA is and will continue to work with leaders in the community, economic development organizations, chambers of commerce and other organizations to explore creative ways to leverage and market the Gordie Howe International Bridge project to support the attraction of new business, industries, talent and thus, economic development to the Windsor-Essex region. Please see Section 3 for more detail.</p> <p>Sustainability: One of Canada’s National Sustainable Strategy goals is Modern and Resilient Infrastructure. WDBA is committed to actively supporting vibrant communities and optimizing environmental impacts during all phases of the construction and operation of the Gordie Howe International Bridge in a socially responsible manner (please see Section 3 for more detail). For example, the Project Agreement commits the Canadian and US POE facilities to be designed to meet LEED (Leadership in Energy and Environmental Design) Silver certification and for the bridge and Michigan Interchange to be designed to meet at least Envision Silver rating, both of which will ensure longevity while minimizing environmental impact.</p> <p>WDBA believes that our stewardship requires a shared commitment to the principles of sustainable development, delivery of social benefit, and environmental protection and enhancement all of which position WDBA as a good corporate citizen.</p>	<p>Supply Chains: Global supply chain disruptions due to the lingering effects of the COVID-19 pandemic have affected the global economy. COVID-19 variants, lagging vaccinations globally and stalled reopening plans have led to port closures, factory shutdowns, production halts and labour and wage shortages.</p> <p>According to RSM Canada, supply chain disruptions will likely put downward pressure on the Canadian economy in 2022.</p> <p>Although the supply chains issue has not yet affected the Gordie Howe International Bridge project, WDBA will continue to monitor trends in global supply chain management to determine whether production and shipping delays could impact the project, as well as the cost and availability of materials.</p> <p>COVID-19: The pandemic has the potential to affect the Gordie Howe International Bridge project in different ways, including as potential claims.</p>

2.3 YEAR IN REVIEW AND KEY STRATEGIC ISSUES FACING WDBA

WDBA has established a set of strategic objectives which are executed against, to ensure the successful delivery of its mandate. These priorities were established through the recommendation of WDBA’s Board of Directors.

Over the last fiscal year (FY 2021-22), WDBA has made progress on the following strategic objectives:

- continuing to deliver on WDBA’s mandate through sound corporate governance
- working with Bridging North America towards successful implementation of the Gordie Howe International Bridge project
- continuing shareholder and stakeholder engagement to maintain support
- implementation of the plan to support transition to operations, ensuring an efficient first-full-year of operations of the Gordie Howe International Bridge.

The effects of the COVID-19 pandemic throughout FY 2021-22 are also provided, for each objective.

2.3.1 CONTINUING TO DELIVER ON WDBA'S MANDATE

This strategic objective includes the following activities:

- facilitating the design and construction of the Gordie Howe International Bridge project
- site preparations - activities related to US properties
- continued organizational development.

Facilitating the Design and Construction of the Gordie Howe International Bridge project

In 2021-22, substantial progress was made on the Gordie Howe International Bridge project, with the continued construction of the Bridge towers being the most significant aspect of construction. Note that construction continued on all project components throughout the pandemic, while ensuring staff health and safety as paramount in our decisions and actions.

Notable progress on the project components can be found in the table below.

Table 3: Design and Construction Progress and Challenges in 2021-22, by project component

Canadian POE	Bridge
<ul style="list-style-type: none"> • Concrete works started on the main buildings' foundations. Secondary building excavation and grade preparation started. Building structural steel delivery and erection continued. 	<ul style="list-style-type: none"> • In Canada and the US, work on various aspects of the towers is ongoing, including legs and side span piers concrete works.
US POE	Michigan Interchange
<ul style="list-style-type: none"> • Surcharge Material installation commenced after completing Wick drain installation at the Bridge Tie-in Area. Foundation work started on the Commercial Building. 	<ul style="list-style-type: none"> • Bridges median piers and Decks Precast beams (Springwell's, Livernois, Clark and Solvay Pedestrian Bridge) were completed.

Site Preparations - Activities Related to US Properties

The Michigan Department of Transportation (MDOT) is responsible for all property acquisitions in Michigan related to the Gordie Howe International Bridge project, with oversight from WDBA.

As of September 2020, the last outstanding parcel came into MDOT's possession and US property acquisitions are complete, with all 636 parcels required in Michigan having been turned over to BNA as of December 2020.

Environmental Work

WDBA continued to be directly engaged in the management of PCB contamination on US POE lands. Management of PCB contamination includes long-term monitoring and the potential removal of soils. While this contamination does not directly impact BNA's construction activities, WDBA will remain engaged in the management of this environmental work.

Continued Organizational Development

Over FY 2021-22, WDBA reviewed its Total Compensation Framework to ensure that the organization is providing a comprehensive and competitive compensation package.

2.3.2 WORKING WITH BRIDGING NORTH AMERICA TOWARDS SUCCESSFUL IMPLEMENTATION OF THE GORDIE HOWE INTERNATIONAL BRIDGE PROJECT

Throughout the design-build phase and continuing in FY 2021-22, WDBA continued to work closely with BNA to advance the Gordie Howe International Bridge project. WDBA's efforts to ensure that decisions on the project were well informed were accomplished through:

- aligning organizational behaviour
- continuing to execute oversight plans.

Aligning Organizational Behaviour.

To help align organizational behaviour, WDBA continued its active oversight of the project and worked with BNA to achieve Project Agreement requirements through the following mechanisms:

- Board-to-Board Meetings and Executive Discussions. These high-level meetings have helped to improve communication between BNA and WDBA. In addition to Board-to Board meetings, regular weekly CEO-to-CEO discussions took place.
- Quality Management Committee. This Committee was established to ensure the quality provisions and requirements outlined in the Project Agreement and the associated Quality Management Plan/System are being followed.

Other mechanisms that have helped to align organizational behaviour include WDBA-BNA leadership workshops and management meetings as well as the development of methods to help advance issues resolution.

Continuing to Execute Oversight Plans

In continuing to execute oversight plans, WDBA carried out a strategic approach to achieve its oversight mandate using the following tools:

- Project Governance Framework Meetings. WDBA's project governance framework provides various forums where regular discussions (ranging from weekly to monthly) are held on project issues. During FY 2021-22, the framework was reviewed and updated to better support the changing needs of the project and project partners. It also incorporated Infrastructure Canada into additional meetings to provide increased transparency and greater understanding of issues and decisions.
- Weekly-BNA Meetings. Meetings between WDBA and BNA focused on areas related to process improvements in change appraisals and BNA's quality management system.
- Engagement of External P3 Experts. WDBA continued to leverage the experience and expertise of external advisors to provide input and advice on items ranging from technical aspects of the project to commercial strategy development.
- Owner's Engineer Oversight Role. WDBA's Owner's Engineer (Parsons) supports WDBA's oversight function to ensure Project Agreement requirements were met.
- WDBA Staff Oversight Role. In this role, WDBA teams conduct monthly internal audits to ensure compliance with the Project Agreement which helps to promote successful project outcomes.

For example, during FY 2021-22, WDBA and BNA have collaborated to generate agreed upon principles in the Change Management Process

2.3.3 CONTINUING STAKEHOLDER AND SHAREHOLDER ENGAGEMENT TO MAINTAIN SUPPORT

WDBA engagement with stakeholders and the shareholder continues to be critical to the success of the Gordie Howe International Bridge.

Consistent communications and outreach messages and activities continued, demonstrating progress and transparency, building of trust, management of expectations and maintenance of support among these groups. In preparing for the operations phase, consultation with and marketing toward future users is critical to set a competitive toll structure, position WDBA's brand to engender loyalty and to support businesses in leverage the benefits of the Gordie Howe International Bridge.

Stakeholder Engagement

Over FY 2021-22, WDBA continued to deliver a successful stakeholder engagement and communications strategy. With frequent community, individual and media engagements taking place, even throughout the pandemic, WDBA is building upon its strong reputation as a reliable and trusted community member.

WDBA has been recognized with prestigious awards including two (2) International Association of Business Communicators awards for WDBA's COVID-19 Response and Recovery Management and Communications. This has reinforced the strategic planning and validity of tactics WDBA implemented to maintain stakeholder engagement

during the pandemic while maintaining its key communications objectives of openness and transparency.

Supporting public engagement and communicating project progress, WDBA celebrated the milestone of 1,000 days since the start of construction with a multi-faceted communications program targeted at staff, the public, project partners and media; this included an interactive 360-degree virtual tour and “then and now” photo galleries. Throughout the pandemic, meetings with both Canadian and American stakeholders and media continued using MS Teams or teleconferences with little disruption to scheduled activities.

Achievements throughout the year on the Community Benefits Plan include tree planting initiatives, continued investments in local business development programs, distributing funds to community non-profit organizations, participating in job fairs, and hosting of procurement events for local vendors. Further, programs were convened that sought to explore and celebrate the diversity of the region within which the Gordie Howe International Bridge is being built through a partnership with the Art Gallery of Windsor. WDBA is also launching community engagement activities to support the development of a series of interpretive signs to place throughout and adjacent to the project footprint.

Engagement with Michigan

In FY 2021-22, WDBA intensely focused on quality management aspects of project documentation with BNA and Michigan, specifically MDOT. WDBA's efforts included facilitating numerous/regular meetings with, and between, BNA and MDOT to achieve the changes required.

WDBA has also implemented changes to its quality oversight approach including facilitating multiple meetings with MDOT, meeting with BNA, and convening a Quality Management Committee meeting, with MDOT, WDBA and BNA in attendance.

Overall, WDBA continued to implement communications and stakeholder activities modified to address the restrictions associated with COVID-19. An increased reliance on virtual technology and the gradual re-opening of the site to small and targeted groups for tours allowed WDBA to continue to deliver a robust engagement strategy

Shareholder Engagement

WDBA has maintained regular engagement with Infrastructure Canada at all levels with increased engagement on lessons learned from the project team responsible for the Champlain Bridge. This has included interactions with the Deputy Minister (DM) as well as the Minister's Office. WDBA has maintained its regular reporting as established by the project's Treasury Board approved governance (ADM and DM Committee meetings). Please see Annex 1 for further detail.

For more detail on upcoming activities as it relates to stakeholder and shareholder engagement in FY 2022-23 and the planning period, please see Section 3.

2.3.4 IMPLEMENTATION OF THE PLAN TO SUPPORT TRANSITION TO OPERATIONS, ENSURING AN EFFICIENT FIRST-FULL-YEAR OF OPERATIONS OF THE GORDIE HOWE INTERNATIONAL BRIDGE

Once the design-build phase of the project is completed, WDBA will begin delivering on the other major part of its mandate, operating the Gordie Howe International Bridge. Prior to this occurring, preparations for the operations phase are required. These preparations are being implemented through WDBA's Operational Readiness Management Plan which includes an Integrated Operational Readiness Workplan (Operational Readiness Plan) with an aim for completion by day one (1) of operations by the scheduled Substantial Completion Date.

Broadly, over FY 2021-22, WDBA continued to implement the activities contained within the Operational Readiness Plan including establishing various task forces. Please see below for more detail. WDBA also re-engaged an external advisor (Deloitte) to perform an assessment and schedule validation of the Operational Readiness Plan which lists all the actions that need to be completed to be prepared for the day one of the operations phase of the project.

Areas of emphasis in FY 2021-22 for operational readiness included:

- governance and interaction
- planning of resource requirements

- operational readiness task forces
- tolling.

Governance and Interaction Model

As part of its Operational Readiness Plan, WDBA continues to develop its corporate systems and a project governance framework for the operations phase of the Gordie Howe International Bridge project that reflects the provisions of the Project Agreement, the roles of WDBA, BNA, and project partners.

Planning of resource requirements

In its active planning for operational readiness, WDBA engaged an external consultant (Deloitte) to provide support on the scheduling of activities, resource capacity assessment and overall recommendations on resources. One of the upcoming activities includes a review of the capacity assessment with a resource loaded operational readiness schedule/timetable.

Operational Readiness Task Forces

To advance specific operational readiness, two separate task forces were established.

- Substantial Completion Strategy Task Force. The work of this task force included the development of a monitoring and oversight strategy to guide the transition from the design-build phase to the operations phase of the project.
- Payment Mechanism Oversight Strategy Task Force. The work of this task force included the development of an oversight strategy related to operations finance and customer service

Tolling

Identified as an action in the Operational Readiness Plan, WDBA established a Tolling and Business Opportunities Task Force (Tolling Task Force) in 2021-22. This interdisciplinary team is comprised of WDBA staff and external consultants that meets regularly and has developed a comprehensive work plan for the next three (3) years. As part of the project's Governance Framework, the Tolling and Communications Technical Working Group, headed by BNA, meets monthly with members of the Task Force attending.

Actions that WDBA's Tolling Task Force has undertaken in FY 2021-22 include its work on interoperability, working closely with BNA's Tolling and Communications Technical Working Group, and reviewing previous traffic and revenue studies completed for the project.

2.4 ALIGNMENT WITH GOVERNMENT PRIORITIES

As defined in the Speech from the Throne to open the first session of the 44th Parliament, the Government of Canada's priorities are focused on the following:

- building a healthier today and tomorrow
- growing a more resilient economy
- bolder climate action
- fighting harder for safer communities
- standing up for diversity and inclusion
- moving faster on the path to reconciliation
- fighting for a secure, just, and equitable world.

WDBA supports these priorities through the following achievements and actions:

- WDBA is committed to meeting the Government of Canada's pledge to protect the health and safety of all Canadians from COVID-19. As such, WDBA's mandatory Vaccination Policy is fully aligned with the Policy on COVID-19 Vaccination for the Core Public Administration.
- WDBA also prioritizes wellness within the organization, especially mental health. As an example, as the pandemic continues the organization continues to implement its hybrid work environment and promoting its disengagement standard. (Building a healthier today and tomorrow)

- As part of the Community Benefits Plan, a strategy geared toward engaging businesses and providing employment opportunities has been developed and is centered on workforce, training and pre-apprenticeships/apprenticeships. This Workforce Development and Participation Strategy focuses on creating and making accessible jobs, training and contracting opportunities to local workers and contractors and leveraging existing local resources to maximize these opportunities. (Growing a more resilient economy)
- WDBA and the Gordie Howe International Bridge project are committed to the environment and sustainability. In 2021, the organization established a Sustainability Management Committee to monitor sustainability goals that are integral to the Project Agreement and implementing mandatory and/or voluntary climate change programs. Other evidence of WDBA's commitment to sustainability can be found in the fact sheet on WDBA's website. (Bolder climate action)

In addition to the Workforce Development and Participation Strategy described above, the Community Benefits Plan includes a Neighbourhood Infrastructure Strategy comprised of initiatives related to community partnerships and community safety. Regarding culture and diversity, WDBA has partnered with the Art Gallery of Windsor to further recognize and celebrate the significant historical and cultural aspects of the project area. Other initiatives in the planning stage include an art piece recognizing the African-Canadian experience in Sandwich and a series of interpretive signs to be placed throughout and adjacent to the project footprint.

Internally at WDBA, the organization remains focused on all matters related to the assurance of Diversity, Equity and Inclusion (DE&I) in its workforce. WDBA has performed a comprehensive review of its past and current practices that will inform the organization's continuous improvement plan. This plan will outline WDBA's commitment to a workplace that values and respects every person with a goal of being an employer of choice. (Fighting harder for safer communities, Standing up for diversity and inclusion)


- WDBA is supporting the government's priority of reconciliation with Indigenous peoples through the Community Benefits Plan and other outreach activities. Under the Community Benefits Plan's Workforce Development and Strategy, there are initiatives geared toward engaging businesses and providing employment opportunities. One aspect of the strategy's implementation focuses on workforce training and pre-apprenticeships/apprenticeships engaging and employing Canadian Indigenous Peoples in and around the City of Windsor, Essex County and Walpole Island, Ontario and contracting their businesses. WDBA also meets regularly with officials from Walpole Island First Nation and Caldwell First Nation to advance the strategy and respond to concerns. (Moving faster on the path to reconciliation)
- The Gordie Howe International Bridge project is and will create a large and positive impact in the Windsor-Essex and Detroit regions. WDBA recognizes that the long-term social, environmental, and economic impacts of this project must contribute positively to the local regions. To support the government's priority, WDBA has commissioned an environmental and social value assessment (ESVA) of the project. The ESVA will establish a baseline of the overall value (economic, environmental, and social) of the Gordie Howe International Bridge in its initial stages which will allow for monitoring and analysis of these impacts on the local communities and project stakeholders. (Fighting for a secure, just, and equitable world)

2.5 OFFICE OF THE AUDITOR GENERAL SPECIAL EXAMINATION

Under section 138 of the FAA, Crown corporations must undergo a Special Examination at least once every 10 years. The Office of the Auditor General commenced the Special Examination of WDBA in February 2021.

WDBA has worked closely with the OAG through the planning and examination phases. The examination phase is anticipated to be completed in December 2021, followed by the reporting phase. WDBA reports on the status of the Special Examination to the WDBA Board of Director's Audit Committee on a quarterly basis.

The OAG expects to present the draft Special Examination report to the Board of Director's Audit Committee in April/May 2022 and to the Board of Directors in June 2022. Once the report is finalized, WDBA will work to address and implement the findings and recommendations and develop public-facing communications products as part of transparent reporting of the outcomes.



3. STRATEGIC OBJECTIVES, DELIVERABLES, AND EXPECTED RESULTS FOR 2022-23 AND THE PLANNING PERIOD

Annually, WDBA defines its strategic objectives, with input from its Board of Directors, to reflect the current state of the project.

This Corporate Plan Summary presents WDBA's strategic objectives in a more consolidated approach to WDBA's areas of focus which will continue during the current design-build phase of the project and into the operations phase. WDBA's strategic objectives are:

- To achieve project objectives, WDBA will effectively manage the P3 partnership.
- To maintain support, WDBA will effectively manage relationships with the shareholder and stakeholders.
- To fulfill its mandate, WDBA will effectively manage itself as a Crown corporation of the Government of Canada.

3.1 TO ACHIEVE PROJECT OBJECTIVES AND TRANSITION TO OPERATIONS, WDBA WILL EFFECTIVELY MANAGE THE P3 PARTNERSHIP

In FY 2022-23, to effectively manage the P3 partnership, WDBA will:

- work with Bridging North America toward the successful implementation of the Gordie Howe International Bridge project
- facilitate a smooth transition from the design-build phase into operating the border transportation system and managing the first two (2) years of operations.

3.1.1 WORK WITH BRIDGING NORTH AMERICA TOWARD THE SUCCESSFUL IMPLEMENTATION OF THE GORDIE HOWE INTERNATIONAL BRIDGE PROJECT

WDBA will continue to work with its private-sector partner, BNA, for the successful delivery of the Gordie Howe International Bridge project. WDBA will ensure that work on the project is performed consistent with the Crossing Agreement, the Project Agreement, and the project governance framework.

Construction of the Gordie Howe International Bridge Project in FY 2022-23

In October 2018, the design-build phase of the Gordie Howe International Bridge officially began, initiating the design and construction of the Gordie Howe International Bridge project. Timing for the project, and the design-build phase specifically, is provided in the following figure, below.

Figure 2: Summary Schedule for the Design-Build Phase

	2018	2019	2020	2021	2022	2023	2024
Project Start-up							
Design							
Construction							
Turnover and Commissioning							

For FY 2022-23, design-build activities will focus on:

- construction of the bridge towers and deck structural steel erection and fabrication of structural steel for the deck
- the continued advancement of the bridge approaches in Canada and the US
- continued work on the US and Canada Ports of Entry buildings
- Michigan I-75 approach ramp and overpass construction.

WDBA's Oversight of the Project

WDBA's oversight of the project drives alignment with its approved risk allocation approach and Project Agreement. Audits are regularly used as mechanisms to support oversight of these.

Throughout the upcoming fiscal year and over the planning period, WDBA will continue to carry out its active oversight role through the following mechanisms:

- employing industry best practices, supported by the Owner's Engineer and external consultants
- driving WDBA-BNA senior level discussions with focus on resolving issues, project execution and schedule.

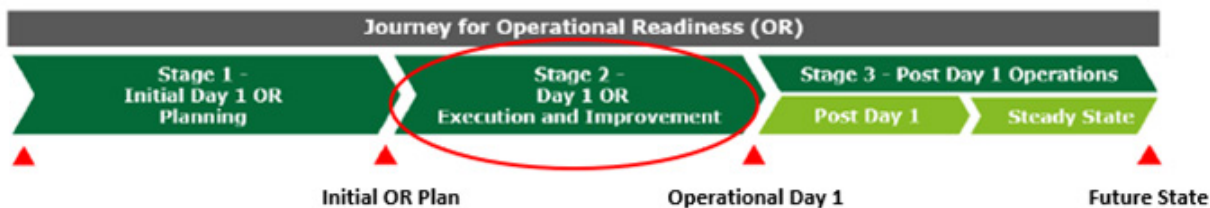
Enforcing the Project Agreement Through Multi-Faceted Management Strategies and the Project Governance Framework

Through the project's Governance Framework, WDBA will pursue issues resolution.

3.1.2 FACILITATE A SMOOTH TRANSITION FROM THE DESIGN-BUILD PHASE INTO OPERATING THE BORDER TRANSPORTATION SYSTEM AND MANAGING THE FIRST TWO YEARS OF OPERATIONS

WDBA's Operational Readiness Plan was completed in September 2020. Over the planning period, WDBA will focus on implementing the Operational Readiness Plan as it transitions to the operations phase and be fully prepared for Day 1.

Figure 3: Stages of Operational Readiness



Implementation of the Operational Readiness Plan

For FY 2022-23, the Operational Readiness Plan includes the following activities:

- holding coordination sessions with external groups/stakeholders including BNA, MDOT, and Canadian and US agencies (CFIA, CBSA, CBP) to help these groups prioritize their upcoming activities
- conducting risk assessment workshops to support decision-making and developing strategies to mitigate or, contain risks

- integrate activities of the Operational Readiness Plan with the project's design-build schedule to ensure alignment
- ensuring that WDBA has the sufficient internal resources to advance the Operational Readiness Plan.

Deliverables Related to Tolling

Over FY 2022-23, WDBA's Tolling Task Force will focus on:

- advancing recommendations to senior management on interoperability
- advancing recommendations to senior management on traffic and revenue studies, including a price elasticity study
- further investigating potential non-tolling business opportunities.

3.2 TO MAINTAIN SUPPORT, WDBA WILL EFFECTIVELY MANAGE RELATIONSHIPS WITH THE SHAREHOLDER AND STAKEHOLDERS

WDBA's ongoing engagement with the shareholder (Government of Canada) and stakeholders, the public, media, Indigenous Peoples, future bridge users and Michigan is critical to the success of the Gordie Howe International Bridge.

Through the planning period and as WDBA prepares for the operations phase, WDBA's relationship management approach increasingly focuses on being a customer-centric organization. With WDBA's focus on understanding customer needs, the end-to-end customer journey and properly managing expectations, WDBA will consistently place customers at the center of all decisions.

3.2.1 PROACTIVE AND TIMELY ENGAGEMENT WITH INFRASTRUCTURE CANADA, AS WDBA'S PORTFOLIO DEPARTMENT

Throughout FY 2022-23 and the planning period, WDBA will benefit from its enhanced relationship with its portfolio department and maintain a surprise-free environment through engagement on emerging issues. Acting in consistency with the mandate letter from the Prime Minister to the Minister of Intergovernmental Affairs, Infrastructure and Communities, WDBA will continue its ongoing work with the Minister, his office and its portfolio department in delivering the Gordie Howe International Bridge.

WDBA will also continue to report to the ADM and DM Committees on WDBA's project oversight, fiscal responsibility and risk management. This provides further transparency into the project and corporation for the shareholder.

Please see Annex 1 for additional information on WDBA's engagement with Infrastructure Canada and the ADM and DM Committees.

3.2.2 MEANINGFUL AND TRANSPARENT DIALOGUE WITH, AND REPORTING TO, STAKEHOLDERS, THE PUBLIC, MEDIA, INDIGENOUS PEOPLES AND FUTURE BRIDGE USERS

To maintain meaningful and transparent dialog, WDBA is delivering strategic communications tactics that have been refined over the first three (3) years of the design-build phase. WDBA's robust customer-centric communications and outreach activities continually evolve to meet the needs of individual stakeholders, the public, media, Indigenous Peoples, and future bridge users. By keeping these groups apprised and updated on the project's progress, WDBA demonstrates transparency and builds strong and enduring relationships. These efforts lead to maintaining third-party support and trust.

For FY 2022-23, engagement will be tailored to each stakeholder group, focusing on the following:

- individual stakeholders in Canada and Michigan – managing expectations and mitigating concerns rising from impacts of construction
- the public – transparent reporting through web and social media engagement
- media – regular media briefings to demonstrate progress

- Indigenous Peoples – continued engagement with Walpole Island First Nation and Caldwell First Nation (For more detail on WDBA's engagement of Indigenous Peoples, please see Annex 6.)
- future bridge users – consultation on customer service expectations and making the Gordie Howe International Bridge their crossing of choice. Additionally, WDBA will be developing a phased marketing plan, beginning in FY 2022-23.

3.2.3 FACILITATING MICHIGAN'S ROLE IN THE PROJECT AS THE CO-OWNER

WDBA facilitates the State of Michigan's project responsibilities and works in close collaboration to achieve outcomes that are prioritized by Michigan as the co-owner of the bridge. As related to US properties, all 636 parcels required in Michigan have been turned over to BNA as of December 2020. While all parcels of land have been acquired, MDOT is looking to acquire additional rights on properties for the project in the US.

WDBA will also continue to work with BNA and Michigan (MDOT) on the quality management aspects of project documentation. Work in this area will remain a priority for WDBA for the duration of the design-build phase

3.3 TO FULFILL ITS MANDATE, WDBA WILL EFFECTIVELY MANAGE ITSELF AS A CROWN CORPORATION OF THE GOVERNMENT OF CANADA

In FY 2022-23, WDBA will prioritize the following corporate deliverables:

- growing corporate culture and employee engagement
- the responsible management of public resources
- delivering results and benefits at the local, provincial-state and national levels.

3.3.1 GROWING CORPORATE CULTURE AND EMPLOYEE ENGAGEMENT

WDBA fosters a strong, positive working environment and culture that is reflected in its Corporate Statements. Please see Section 1 for the Corporate Statements.

WDBA has recognized that a distinct corporate culture, positive employee morale and proactive engagement contribute to workplace productivity and a happy workforce. To help create an environment with these attributes, WDBA will maintain and attract skilled and talented employees through

- recruitment and retention
- valuing diversity, equity and inclusion
- promoting employee wellness.

Recruitment and Retention

Recruitment for the current and future phases of WDBA will position the corporation to successfully deliver on its mandate. A comprehensive, multi-year plan will inform future workforce needs. Over the FY 2022-23 and the planning period, employee retention will be achieved through delivering action plans in response to employee opinion surveying, a talent review and ongoing employee development programs.

Valuing Diversity, Equity and Inclusion (DE&I)

WDBA recognizes DE&I as crucial transformational elements of today's workplace. WDBA is developing program that encompasses DE&I principles, employment/pay equity and accessibility commitments. As part of the activities to build this program, benchmarking will be performed and it is anticipated that as a result of these activities, this program will contain these metrics.

Promoting Employee Wellness

Throughout the planning period, WDBA will prioritize wellness within the organization with emphasis on mental health, nutrition, and stress management.

3.3.2 THE RESPONSIBLE MANAGEMENT OF PUBLIC RESOURCES

As the Crown corporation responsible for the delivery of the Gordie Howe International Bridge, one of the largest infrastructure projects in North America, WDBA must ensure that it manages the project and the \$5.7 billion contract with BNA effectively and efficiently. This will help in continuing to ensure value for money for all Canadians.

Under this deliverable, WDBA will effectively monitor finances, risks associated with the project and the legal environment in which it operates.

Monitoring Finances

Over the planning period, WDBA will refine its financial planning and cost control processes through workflows and business intelligence tools. This will further improve the organization's already robust analysis, forecasting and cost control capabilities.

Monitoring Risks

WDBA has a robust risk management process that is based on internationally recognized standards. Please see Section 4 and Annex 4 for additional information.

WDBA will continue to follow its enterprise risk management processes and procedures. These processes include open discussions on risks throughout the organization and at the Board level to identify risk mitigation gaps and to track progress against action plans. WDBA will make improvements as necessary for the benefit of the project.

Legal Environment

WDBA complies with approximately 750 specific legal and regulatory requirements in Canada and the United States. Yearly, WDBA conducts a legal and regulatory compliance review with the objective of identifying any existing gaps.

3.3.3 DELIVERING RESULTS AND BENEFITS AT THE LOCAL, PROVINCIAL-STATE AND NATIONAL LEVEL

Through the Gordie Howe International Bridge project and as a good corporate citizen, WDBA is committed to providing social, economic and environmental benefits that can be leveraged at the local, provincial and national levels.

Social and Economic Benefits

Delivery of the Community Benefits Plan continues through FY 2022-23 to FY 2024-25. As a result of the plan, the economic, social and environmental conditions for residents and businesses in the Windsor-Detroit region and the corresponding communities of Sandwich and Delray are being enhanced. Quarterly reporting on community benefits demonstrates transparency and accountability.

WDBA is committed to celebrating local culture and history through partnerships and interpretive representation. This includes an art piece recognizing the African-Canadian experience in Sandwich and a series of interpretive signs to be placed throughout and adjacent to the project footprint.

WDBA is partnering with Windsor-Essex and Detroit economic development agencies and chambers of commerce to explore creative ways to use the Gordie Howe International Bridge as a catalyst to attract investment in the region.

Environmental Benefits (Sustainability)

WDBA's Board of Directors has approved a Sustainability Framework to capture WDBA's principles, policies and key processes that reflect its efforts to support a sustainable environmental and sustainable communities. WDBA's Sustainability Management Committee is improving the organization's day-to-day performance in the areas of community enhancement, materials and waste, transportation and energy efficiency to align with Government of Canada's Sustainability Strategy goals.

Additionally, an environmental and social value assessment of the project is being undertaken. As a part of this assessment, baseline and further tracking will help to provide an understanding of the benefits of the project beyond addressing regional transportation goals.

4. RISKS



WDBA considers risk management to be a shared responsibility within the organization. Accordingly, WDBA's Board and its related committees are accountable for oversight, the Chair of WDBA's internal Risk Oversight Board is accountable for the program, and the CEO and all employees are accountable for managing risk within their areas of responsibility. WDBA's Board also approved Risk Appetite Statements in November 2020. Please see Annex 4 for further detail.

WDBA's Enterprise Risk Management policy and procedure ensure a consistent and comprehensive approach to risk management, that is integrated into planning, decision-making and operational processes.

5. FINANCIAL OVERVIEW



The following section presents WDBA's pro forma Statement of Financial Position, Statement of Operations and Statement of Operating and Capital Costs.

Table 4: Statement of Financial Position

For the year ending March 31 (\$'000s)	Actual	Estimate	Budget				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-2027
TOTAL FINANCIAL ASSETS	165,123	130,738	74,818	36,160	26,318	22,834	20,627
Due to BNA	620,623	640,731	661,491	671,193	657,374	643,107	628,840
Other Liabilities	206,795	303,055	397,755	445,795	17,206	13,721	11,514
TOTAL LIABILITIES	827,418	943,786	1,059,246	1,116,988	674,580	656,828	640,354
NET FINANCIAL ASSETS	-662,295	-813,048	-984,428	-1,080,828	-648,262	-633,994	-619,727
Tangible Capital Assets	2,073,496	2,628,212	3,529,845	4,150,201	4,620,418	4,617,487	4,579,010
Prepaid Expenses	11,990	8,371	4,751	1,132	250	250	250
TOTAL NON-FINANCIAL ASSETS	2,085,486	2,636,583	3,534,596	4,151,333	4,620,667	4,617,737	4,579,260
ACCUMULATED SURPLUS	1,423,191	1,823,535	2,550,168	3,070,505	3,972,405	3,983,743	3,959,533

Table 5: Statement of Operations*

For the year ending March 31 (\$'000s)	Actual	Estimate	Budget				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-2027
Gordie Howe International Bridge Project	134,641	112,612	205,903	161,072	132,793	58,606	38,975
Internal Services	9,895	12,418	29,293	30,135	46,705	76,409	75,949
Work performed for government agencies	0	0	0	0	0	0	0
TOTAL EXPENSES	144,536	125,030	235,196	191,207	179,498	135,015	114,924
Government transfers - Appropriations	463,800	525,374	961,830	711,544	1,081,398	146,352	90,714
Reimbursement of Appropriations	-18,050	0	0	0	0	0	0
Government transfers - Recoveries	0	0	0	0	0	0	0
TOTAL GOVERNMENT FUNDING	445,750	525,374	961,830	711,544	1,081,398	146,352	90,714
ANNUAL OPERATING SURPLUS (DEFICIT)	301,214	400,344	726,634	520,337	901,900	11,337	-24,210

* WDBA will be in the design-build phase for most of the planning period. All revenues will be from government transfers, mostly appropriations.

Table 6: Summary of Operating and Capital Costs

For the year ending March 31 (\$'000s)	Actual	Estimate	Budget				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-2027
Operating Profile WDBA	121,058	94,646	198,265	164,471	235,022	94,259	74,611
Capital Profile WDBA	319,616	430,727	763,565	547,073	846,377	52,093	16,104
Total	440,674	525,374	961,830	711,544	1,081,398	146,352	90,714

ANNEX 1 - CORPORATE & PROJECT GOVERNANCE STRUCTURE

Board of Directors

The Letters Patent (and Supplementary Letters Patent) that establishes WDBA, provide for a Board of Directors (the WDBA Board). WDBA's Board is comprised of nine (9) Directors including the Chair of the Board of Directors and the CEO, as seen in the table below.

Table 7: Membership of the Board of Directors and Committees of the WDBA Board

Name	Position (Board and Committees)	Appointment Date (A) Expiry Date (E)	Appointment Type	Compensation
Timothy Murphy	Board Chairperson Audit Committee Member Communications and Outreach Committee Member (ex officio) Governance and HR Committee Member (ex officio) Project Oversight Committee (ex officio)	(A) 2021-12-01 (E) 2026-11-30	During Pleasure	<ul style="list-style-type: none"> ▪ Fixed by GiC: Position; per diem (\$200 - \$300) ▪ Incumbent; annual (\$6,400 - \$7,500)
Bryce Phillips	WDBA CEO Project Oversight sub-Committee	(A) 2018-07-16 (E) 2023-07-15	Full-Time Appointment During Pleasure	<ul style="list-style-type: none"> ▪ CEO-4 (\$226,000-\$265,800)
Karla Avis	Director Audit Committee Member Communications and Outreach Committee Member Project Oversight Committee Member	(A) 2017-10-27 (E) 2021-10-26	During Pleasure	<ul style="list-style-type: none"> ▪ Fixed by GiC: Position; per diem (\$200 - \$300) ▪ Position; annual (\$3,200 - \$3,800)
Marie Campagna	Director Audit Committee Chairperson Governance and HR Committee Member Project Oversight Committee Member	(A) 2017-02-07 (E) 2022-02-06	During Pleasure	<ul style="list-style-type: none"> ▪ Fixed by GiC: Position; per diem (\$200 - \$300) ▪ Position; annual (\$3,200 - \$3,800)

Name	Position (Board and Committees)	Appointment Date (A) Expiry Date (E)	Appointment Type	Compensation
Judi Cohen	Director Communications and Outreach Committee Chairperson Governance and HR Committee Member Project Oversight Committee Member	(A) 2017-10-27 (E) 2021-10-26	During Pleasure	<ul style="list-style-type: none"> ▪ Fixed by GiC: Position; per diem (\$200 - \$300) ▪ Position; annual (\$3,200 - \$3,800)
Shelly Cunningham	Director Governance and HR Committee Chairperson Project Oversight Committee Member	(A) 2017-10-27 (E) 2021-10-26	During Pleasure	<ul style="list-style-type: none"> ▪ Fixed by GiC: Position; per diem (\$200 - \$300) ▪ Position; annual (\$3,200 - \$3,800)
André Juneau	Director Communications and Outreach Committee Member Project Oversight Committee Member	(A) 2018-10-01 (E) 2022-09-30	During Pleasure	<ul style="list-style-type: none"> ▪ Fixed by GiC: Position; per diem (\$200 - \$300) ▪ Position; annual (\$3,200 - \$3,800)
Rish Malhotra	Director Audit Committee Member Project Oversight Committee Member	(A) 2017-10-27 (E) 2021-10-26	During Pleasure	<ul style="list-style-type: none"> ▪ Fixed by GiC: Position; per diem (\$200 - \$300) ▪ Position; annual (\$3,200 - \$3,800)
Michael J. Mueller	Director Communications and Outreach Committee Member Project Oversight Committee Chairperson	(A) 2018-05-03 (E) 2022-05-02	During Pleasure	<ul style="list-style-type: none"> ▪ Fixed by GiC: Position; per diem (\$200 - \$300) ▪ Position; annual (\$3,200 - \$3,800)

WDBA's Board is accountable for the stewardship and oversight of the corporation. The CEO is accountable to the WDBA Board for the day-to-day management and performance of WDBA and supports the Board in its oversight role. The Board members are appointed by the Minister with the approval of the Governor in Council; the Chairperson and the CEO are appointed by the Governor in Council.

There are currently four (4) committees that report to the WDBA Board, supporting WDBA's Board in fulfilling its duties and responsibilities:

- Audit Committee – this committee performs the duties set out in Section 148 of the FAA, including reviewing audited (annual) and un-audited (quarterly) financial statements, the annual report from the Office of the Auditor General, internal audits, and the corporation's internal control and risk management systems.
- Governance and Human Resources Committee – assists and advises the WDBA Board on human resources issues, including compensation, and the establishment of effective corporate governance practices.
- Communications and Outreach Committee – assists the WDBA Board with respect to WDBA's communications strategies and stakeholder relations efforts. This committee can make recommendations to the WDBA Board on areas including WDBA's governmental, stakeholder, media and public relations strategies.
- Project Oversight Committee - assists the WDBA Board with overseeing and holding management accountable to deliver on the Project Agreement. The Committee assesses key performance indicators and risks and providing the Board with recommendations to ensure the project is being appropriately managed.

Board and Committee meetings are held on a quarterly basis (or more frequently, if required). Members of Committees, as well as relevant WDBA management and other Directors of the Board, regularly attend Committee meetings.

Legislative Framework

Part X of the FAA establishes that the duties and responsibilities of the WDBA Board are to: Set corporate objectives and direction; ensure good governance; monitor financial performance; approve budgets and financial statements; approve policies and by-laws and ensure that risks are identified and managed. Directors of the WDBA Board are required to act honestly, diligently, carefully and in good faith, in accordance with the FAA. They operate under the terms of corporate by-laws designed, among other things, to prevent conflict of interest and are required to recuse themselves from decision-making on issues where they are potentially in a conflict of interest.

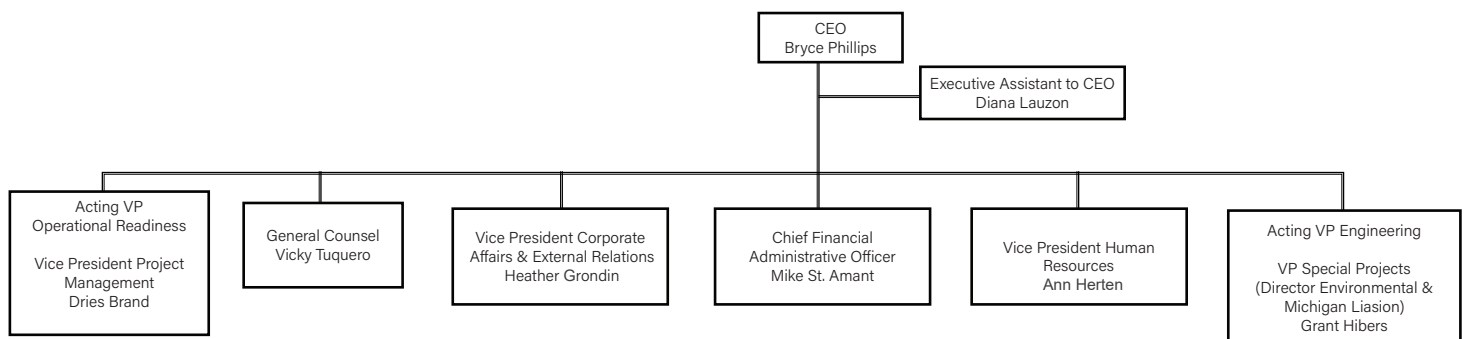
WDBA has been building a strong foundation for sound corporate governance. As outlined above, the Board has established an Audit Committee (as required by Section 148 of the FAA), Governance and Human Resources Committee, a Communications and Outreach Committee and a Project Oversight Committee to support carrying out its duties and responsibilities.

Organization Structure

The CEO oversees the day-to-day operations of the WDBA in accordance with the Board's direction. WDBA's CEO, Bryce Phillips, was appointed in July 2018.

The executive team, reporting to the CEO, includes the following positions as outlined in the figure, below.

Figure 4: WDBA Senior Management Team



ADM and DM Committee

As part of Budget 2016 and the associated approvals of the Project Agreement, an ADM Committee was established to provide Government of Canada input on key project issues. The ADM Committee (composed of WDBA and Infrastructure Canada as co-chairs, along with membership from Treasury Board Secretariat, Privy Council Office, Finance Canada) supports and provides advice to a previously established DM Committee with respect to the progress and risks associated with the construction of the Gordie Howe International Bridge project.

As of October 2021, the ADM Committee has convened 12 times.

The DM Committee is required to meet semi-annually. Membership includes the DM of Infrastructure Canada, and members from Treasury Board Secretariat, Privy Council Office, and Finance Canada. The role of this committee is to monitor the project, to ensure value for money and realize benefits to Canadians and neighbouring communities. Topics to be discussed at DM Committee meetings include the status of construction, major issues and risks and strategic considerations. In addition, this committee receives a quarterly status update on project spending of the allocated contingency.

ANNEX 2 - PLANNED RESULTS

WDBA's planned results are based on the objectives and activities found in Section 3 of this Corporate Plan Summary.

Table 8: Planned Results for WDBA and the Gordie Howe International Bridge project

Outcome	Result indicator	Target	Data source and methodology
Design of project components delivered on-time and on-budget	Key Performance indicators related to schedule, cost	All planned design packages to be completed in 2022. This has changed from a completion date of 2021 as several design packages are still outstanding.	<ul style="list-style-type: none"> Tracking progress of activity duration within BNA Design-Build Schedule. Monthly Project Work Report submission from BNA. Project Agreement Committee, including KPI reviews that include Cost and Schedule.
Construction of the project components delivered on-time and on-budget	<p>Time: Construction of project components completed</p> <p>Budget: Cost to budget ratio</p>	<p>BNA cost and schedule performance as measured by Payment Performance Index and as per Project Agreement commitments.</p> <p>In addition, BNA's Schedule Performance Measure is tracked.</p>	<ul style="list-style-type: none"> Project Agreement
Implementation of the Operational Readiness Management Plan	<p>Effective execution of the Operational Readiness plan. This would allow for the planning of organizational change as WDBA transitions to the operations phase.</p> <p>Execution of this plan will also allow for the planning of early and effective stakeholder engagement (e.g. border agencies), customer development including attraction and tolling products, and oversight plans and strategies. This includes continued work on a marketing and sales plan (mentioned below) and traffic and revenue studies (as described in Sections 2 and 3 of this Corporate Plan Summary)</p>	Achieve milestones identified in the Integrated Operational Readiness Plan for FY 2022-23 through FY 2024-25.	<ul style="list-style-type: none"> Project Agreement Tracking of Operational Readiness Workplan Milestones
Delivery of a Community Benefits Plan with a focus on infrastructure and local workers and contractors' participation.	<p>Engagement of public on Community Benefits Plan</p> <p>Transparency in delivery of Community Benefits Plan</p> <p>Ensuring consistency in messaging across project partners relative to Community Benefits</p>	<p>Delivery of the Community Benefits Plan with BNA. Targets achieved in FY 2021-22 and continuing over the planning period involve:</p> <ul style="list-style-type: none"> Including Community Benefits as a key topic during public participation activities and presentations (as applicable). For FY 2021-22, this was achieved as part of quarterly community meeting and as part of general project updates delivered to media and applicable stakeholder groups. Publishing reports and meeting with the local Community Group on a quarterly basis. Achieved for FY 2021-22 with first Annual Report published in July 2021. Meetings with Local Community Group held each quarter. 	<ul style="list-style-type: none"> Tracking Media monitoring Public inquiries monitoring Social media monitoring Communications plan assessment Regular meetings

Outcome	Result indicator	Target	Data source and methodology
A comprehensive stakeholder engagement strategy during construction, consistent with Project Agreement requirements that works to maintain and grow a community of supportive stakeholders	WDBA will continue efforts to increase presence at a national/bi-national level, seek and leverage partnerships with economic development and workforce agencies, reputation management, deliver specific activities to support of First Nations involvement with the Project	<p>Appear at national conferences. Ongoing over the planning period. Note, numerous national conferences were cancelled due to COVID-19 or limited to fewer speakers due to a virtual delivery approach. In person participation expected to resume in FY2022-2023.</p> <p>Annual update of and implementation of a broad stakeholder engagement strategy completed for FY 2021-22, with delivery ongoing for the planning period.</p> <p>Hold meetings with First Nations groups. In FY 2021-22, quarterly meetings were held with First Nations (Walpole Island and Caldwell).</p>	<ul style="list-style-type: none"> • Tracking; • Media monitoring; • Social media monitoring; • Stakeholder feedback
Planning/undertaking work associated with toll rate consultation and setting a targeted marketing strategy to promote the use of the bridge	<p>Director of Marketing and Sales joined WDBA in Q3 of FY 2021-22.</p> <p>The Director will review and further complete an RFP to hire a seasoned marketing firm to develop a multi-pronged marketing and sales plan for the Gordie Howe International Bridge, including a plan for consultations with future users.</p>	<p>With the hiring of the Director of Marketing and Sales, start of development of a phased marketing plan in FY 2022-23. Pre-work started in FY 2020-21 with journey mapping and customer need assessment.</p> <p>Begin initial outreach to targeted future users to support third-party business planning in FY 2022-23 (first phase of marketing plan) and begin broad public-facing marketing in FY 2023-2024 (second phase of marketing plan) and actively continue this marketing through FY 2024-25 (third phase of marketing plan) and through the first year of operations (fourth phase of marketing plan).</p>	<ul style="list-style-type: none"> • Tracking; • Monitoring
Improve system connectivity to enhance the continuous flow of people and goods	Bridge provides direct connection between Highway 401 (Ontario) and I-75 (Michigan).	Executing on a Tolling Consultation Strategy. Activities throughout FY 2022-23 include stakeholder identification for consultation and launching external consultation on tolling, primary and secondary research (surveys, focus groups, review of stats and studies), identifying internal tolling finance policies, Identifying best practices in customer service. During the planning period (FY2022-23 and FY2023-24), studies on traffic volume, tolling and other revenue streams will be identified, and/or updated/conducted.	<ul style="list-style-type: none"> • Project Agreement

Outcome	Result indicator	Target	Data source and methodology
Ensuring sustainability and longevity while minimizing environmental impact	Achievement of LEED Silver and Envision Silver on the various components of the Gordie Howe International Bridge project.	<p>POE buildings meet LEED Silver</p> <p>Envision Platinum rating achieved to ensure longevity while minimizing environmental impact.</p> <p>Completed in 2021.</p>	<ul style="list-style-type: none"> Criteria for LEED Silver Certification and Envision Platinum Certification
Improve system connectivity to enhance the continuous flow of people and goods	Bridge provides direct connection between Highway 401 (Ontario) and I-75 (Michigan).	<p>Once the crossing is open to public traffic, it will provide an efficient, high-capacity link between Highway 401 in Ontario and Interstate I-75 in Michigan.</p> <p>Operations monitored/implemented will include tolling processing (Gordie Howe International Bridge will use electronic tolling technologies), traffic control systems, building service levels, facilities availability, permitting for oversized and hazardous loads.</p> <p>State of the art systems such as structural health monitoring system, road/weather information systems and overhead changeable message signing will be implemented.</p>	<ul style="list-style-type: none"> Project Agreement
Provide reasonable and secure crossing options (i.e. network redundancy)	Once the Gordie Howe International Bridge has been constructed, with turnover, and commissioning complete, this result will have been achieved.	Gordie Howe International Bridge is open and available for public use (first car to use the bridge publicly).	<ul style="list-style-type: none"> Project Agreement
Provide new border crossing capacity to meet increased long-term travel demand	<p>Bridge span has availability. WDBA is assessing the feasibility of conducting a new tolling and traffic study to establish its forward-looking business case.</p> <p>A price elasticity study will also be included. These studies will inform the basis of a new business case for the tolling operations of the Gordie Howe International Bridge</p>	<p>Gordie Howe International Bridge will be a six-lane span.</p> <p>Potential study may provide useful information on traffic and long-term patterns.</p> <p>Customer outreach and customer care will be a priority, to ensure the crossing operates at the level expected of a customer-centric facility.</p> <p>Positive customer experience resulting in traffic volumes at or above forecasts.</p>	<ul style="list-style-type: none"> Project Agreement
Improve operations and processing capabilities at the border	<p>Bridge has efficient systems to process traffic.</p> <p>A customer experience survey may be considered for implementation between the three (3) – five (5) year mark of operations to assess users' experience with the bridge and border crossing process.</p>	<p>Gordie Howe International Bridge intends to implement systems such as:</p> <ul style="list-style-type: none"> e-manifest and preclearance NEXUS, and FAST. <p>WDBA will investigate additional advanced technologies to support improved operations in advance of project opening.</p>	<ul style="list-style-type: none"> Project Agreement

ANNEX 3 - FINANCIAL STATEMENTS AND BUDGETS

This Corporate Plan Summary is presented in accordance with Canadian public Sector Accounting Standards (PSAS). The following section presents WDBA's Statement of Financial Position and Statement of Cash Flow.

Table 9: Statement of Financial Position

Windsor-Detroit Bridge Authority
Statement of Financial Position
as at March 31
(thousands of dollars)
(unaudited)

	Actual	Estimate	Budget	Budget	Budget	Budget	Budget
	2020 - 2021	2021 - 2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
FINANCIAL ASSETS							
Cash and cash equivalents	42,343	89,199	70,229	31,848	22,579	19,757	17,992
Restricted cash	91,350	39,402	1,140	1,140	1,140	1,140	1,140
Accounts receivable	31,371	2,078	3,390	3,113	2,540	1,877	1,436
Deposits	59	59	59	59	59	59	59
TOTAL FINANCIAL ASSETS	165,123	130,738	74,818	36,160	26,318	22,834	20,627
LIABILITIES							
Accounts payable and accrued liabilities	59,114	76,677	59,020	25,659	15,817	12,332	10,125
Holdback	143,204	224,901	337,346	418,747	-	-	-
Environmental liability	4,477	1,477	1,389	1,389	1,389	1,389	1,389
Due to developer	620,623	640,731	661,491	671,193	657,374	643,107	628,840
TOTAL LIABILITIES	827,418	943,786	1,059,246	1,116,988	674,580	656,828	640,354
NET ASSETS	(662,295)	(813,048)	(984,428)	(1,080,828)	(648,262)	(633,994)	(619,727)
NON-FINANCIAL ASSETS							
Tangible capital assets	2,073,496	2,628,212	3,529,845	4,150,201	4,620,418	4,617,487	4,579,010
Prepaid expenses	11,990	8,371	4,751	1,132	250	250	250
TOTAL NON-FINANCIAL ASSETS	2,085,486	2,636,583	3,534,596	4,151,333	4,620,667	4,617,737	4,579,260
ACCUMULATED SURPLUS	1,423,191	1,823,535	2,550,168	3,070,505	3,972,405	3,983,743	3,959,533

Table 10: Statement of Cash Flow

**Windsor-Detroit Bridge Authority
Statement of Cash Flow
for the year ended March 31
(thousands of dollars)
(unaudited)**

	Actual	Estimate	Budget	Budget	Budget	Budget	Budget
	2020 - 2021	2021 - 2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
CASH FLOW FROM OPERATING ACTIVITIES							
Cash receipts from Government transfers	463,800	525,374	961,830	711,544	1,081,398	146,352	90,714
HST Refunds	58,510	30,970	1,677	2,989	2,712	2,139	1,476
Other cash receipts	859	-	-	-	-	-	-
Transfers to International Authority	(235)	(300)	(300)	(300)	(300)	(300)	(300)
Proceeds from insurance claims	28	-	-	-	-	-	-
Interest received	744	-	-	-	-	-	-
Cash payments to suppliers	(170,127)	(187,685)	(257,518)	(199,200)	(146,849)	(73,228)	(49,653)
Cash payments to and on behalf of employees	(14,016)	(19,401)	(20,218)	(21,231)	(21,987)	(21,608)	(21,608)
Return of Parliamentary appropriations	(14,950)	-	-	-	-	-	-
CASH PROVIDED BY OPERATING TRANSACTIONS	324,613	348,958	685,470	493,802	914,974	53,355	20,630
CAPITAL TRANSACTIONS							
Cash used to acquire tangible capital assets	(352,584)	(354,050)	(742,702)	(532,183)	(924,242)	(56,178)	(22,395)
CASH APPLIED TO CAPITAL TRANSACTIONS	(352,584)	(354,050)	(742,702)	(532,183)	(924,242)	(56,178)	(22,395)
CASH FLOW FROM FINANCING ACTIVITIES							
Effect of Exchange Rate on Cash	(12,545)	-	-	-	-	-	-
CASH PROVIDED BY FINANCING ACTIVITIES	(12,545)	-	-	-	-	-	-
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(40,516)	(5,092)	(57,232)	(38,381)	(9,269)	(2,822)	(1,765)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	174,209	133,693	128,601	71,369	32,988	23,719	20,897
CASH AND CASH EQUIVALENTS, END OF YEAR	133,693	128,601	71,369	32,988	23,719	20,897	19,132

ANNEX 4 – RISK AND RISK RESPONSES

Risk Management Methodology

WDBA's Risk Management Framework is based on ISO 31000: 2018 Risk Management, Committees of Sponsoring Organizations of the Treadway Commission (COSO) Enterprise Risk Management Integrated framework, as well as the Project Management Institute's Practice Standard for Project Risk Management.

WDBA's risks are taken from the project's risk register and include those that have the greatest impact on the project. As seen in the figure below, WDBA's quantitative risk analysis uses a 5x5 Risk Matrix (i.e. a risk having a high impact of 5 as well as a high probability of occurring at 5 receives a score of 25). Quantitative ratings are based on a Subject Matter Experts best judgement and is a more subjective analysis, prioritizing risks based on risk rating and colour coding.

Figure 5: Qualitative Analysis Heat Map (Risk Matrix)

Probability	61-80%	5	5	10	15	20	25
	41-60%	4	4	8	12	16	20
	21-40%	3	3	6	9	12	15
	5-20%	2	2	4	6	8	10
	<5%	1	1	2	3	4	5
		1	2	3	4	5	
							Impact

In assessing its risks quantitatively, a more detailed and objective analysis is applied. Risks are assessed as by providing a range of estimates for impacts and the probability of those impacts occurring. For FY 2022-23, top risks are organized by the following topics:

- BNA Oversight
- BNA Work – Planning and Execution
- Pandemic Risks
- Quality Management Aspects of Project Documentation
- Environmental

ANNEX 5 – COMPLIANCE WITH LEGISLATIVE AND POLICY REQUIREMENTS

WDBA supports and complies with the following legislation and directives that affect various facets of its operations:

- **Access to Information and Privacy Acts:** WDBA introduced new policies and procedures that detail how WDBA employees, including students and contracted employees, the Board of Directors and other on-site contractors comply with the Canadian federal *Access to Information Act* and *Privacy Act*. These policies and procedures support staff in fulfilling their obligations under the Acts, support WDBA's overall compliance with the Acts and work in coordination with mandatory bi-annual access to information and privacy training to support understanding of this complicated legislation.
- **Conflict of Interest Act:** At WDBA, the CEO and the Directors are required to comply with the *Conflict of Interest Act*. WDBA has received no declarations of conflict of interest or any complaints arising from the Act.
- **Canadian Human Rights Act:** WDBA has continued to promote a culture where all employees have an equal opportunity free from discrimination and adheres to the Act. WDBA's Code of Conduct, Workplace Violence and Harassment policy and procedures have been previously operationalized. WDBA has provided the necessary training to staff. It; it also provides training to all new hires during on-boarding. WDBA will continue to ensure that it meets the standards outlined in the *Canadian Human Rights Act*.
- **Employment Equity Act:** As identified under government priorities, WDBA is fully committed to achieving equality in the workplace and to promoting equal opportunity and fair treatment in employment. WDBA submitted its first report under the requirements of the *Employment Equity Act's* Legislated Employment Equity Program.
- **Official Languages Act and policy instruments:** WDBA is subject to compliance with the *Official Languages Act* the Official Languages (Communications with and Services to the Public) Regulations and the Treasury Board Policy on Official Languages. It also makes, in both English and French, the content on its website, social media, new releases and other media materials, weekly construction notices, newsletters and public notices for meetings and events.

To address specific audiences in the Delray area of Michigan, WDBA also provides information in Spanish and provides a Spanish language interpreter at public meetings. In addition, as a Schedule III Canadian Crown corporation, WDBA is not required to follow the requirements of the Federal Identify Program (i.e., the use of the Canada Wordmark or Corporate Identity Signature). However, WDBA has chosen to include the Canada Wordmark on the website and on communications materials to unify the corporation with the Government of Canada and to help the public recognize WDBA as the deliverer of a federally funded program.

- **Canada Labour Code:** In July 2021, the Government of Canada announced the amendment of the *Canada Labour Code*, making September 30 a federal statutory holiday called the National Day for Truth and Reconciliation. WDBA is following the Government of Canada as it honours the lost children and Survivors of residential schools, their families and communities.
- **Public Servants Disclosure Protection Act:** WDBA has implemented its Disclosure of Wrongdoing Policy and has timely submitted its *Public Servants Disclosure Protection Act* Annual Report. This occurred in May 2021. For 2020-2021 there was one (1) disclosure of wrongdoing received, which was resolved under WDBA's Workplace Harassment and Violence Prevention and Resolution Policy and Procedure through negotiation.

Additionally, in February 2021, the WDBA Board approved the revised Disclosure of Wrongdoing Policy and its associated procedures. The policy and procedures were revised to align with the reporting in the updated WDBA Code of Conduct.

- **Canada's Corruption of Foreign Public Officials Act and Criminal Code:** WDBA has developed an Anti-Bribery and Anti-Corruption Policy to reiterate WDBA's commitment to the Act. No complaints were received by WDBA under the Act and the Criminal Code; compliance with WDBA's *Anti-Bribery and Anti-Corruption Policy* has been included as part of the terms and conditions of WDBA procured contracts.

A series of ethics suite training was likewise conducted involving the executive leadership team and all WDBA employees (and continuing for new hires) which covers the WDBA's Conflict of Interest Policy, Disclosure of Wrongdoing Policy and Anti-Bribery and Anti-Corruption Policy. These policies were established to reiterate

WDBA's commitment to the Acts mentioned above and the Criminal Code.

- **Accessible Canada Act:** WDBA is developing an Accessibility Policy. WDBA is also working toward completing its initial accessibility plan within the regulated timelines in FY 2022-23.
- **Pay Equity Act:** To date, WDBA is in compliance with Pay Equity Notice. WDBA is also working towards creating a Pay Equity Plan in conjunction with the Pay Equity Committee. The Pay Equity Plan will be completed during the planning period.
- **Directive on Travel, Hospitality, Conference and Event Expenditures:** In July 2015, WDBA was issued a directive (P.C. 2015-1114) pursuant to section 89 of the FAA to align its travel, hospitality, conference and event expenditure policies, guidelines and practices with Treasury Board policies, directives and related instruments. WDBA implemented this directive effective August 7, 2015, and will update its Policy on Travel, Hospitality, Conference and Event Expenditures to align with current changes to the directive.
- **Pension Plan Reform Directives:** In accordance with the directive to comply with s. 89 of the FAA, WDBA implemented a change to its defined contribution pension plan benefits as of December 31, 2017, to align with a 50-50 contribution ratio.
- **COVID-19 Vaccination Policy:** By requiring vaccination, the Government of Canada and in turn, WDBA as a Crown corporation, will reduce the risk of COVID-19, prevent future outbreaks, and better protect the health of Canadians. Vaccination is a priority for the government to ensure a strong economic recovery and build a safer and healthier Canada for everyone. WDBA's Board of Directors approved the Mandatory Vaccination Policy on November 19, 2021, and it was immediately implemented.

WDBA also supports and complies with the following legislation:

- *Bridge to Strengthen Trade Act*
- *Canadian Environmental Assessment Act*
- *International Bridges and Tunnels Act.*

ANNEX 6 - GOVERNMENT PRIORITIES AND DIRECTION

The Government of Canada's priorities have helped to shape WDBA's direction. As seen in the examples provided in section 2, WDBA is delivering on the following priorities:

- building a healthier today and tomorrow
- growing a more resilient economy
- bolder climate action
- fighting harder for safer communities
- standing up for diversity and inclusion
- moving faster on the path to reconciliation
- fighting for a secure, just, and equitable world.

In addition to taking action on these priorities as noted in section 2.4 (e.g. implementation of WDBA's mandatory Vaccination Policy, commissioning an environmental and social value assessment of the project), WDBA has also placed emphasis on:

- **Diversity and Gender based analysis plus/Employment Equity:**
 - WDBA finalized its DE&I Summary Report which summarized WDBA's efforts to date and provided a potential path forward for the organization. Some potential actions include the use of recruitment practices to integrate the topics of diversity, equity, and inclusion into existing onboarding and pulse surveys to test WDBA's DE&I cultural experience with employees.
 - WDBA engaged an external consultant (KPMG) to leverage their expertise to work with WDBA's Human Resources department and its CEO to understand WDBA's culture and review DE&I work and plans to date. A review will also be conducted on WDBA's strengths, weaknesses, opportunities, and threats with respect to DE&I and current hiring/talent practices in the spirit of continuous improvement.
 - As mentioned in Annex 8, WDBA submitted its first report under the requirements of the Employment Equity Act's Legislated Employment Equity Program. This report delivered workforce data for all employees by gender including total number of employees, hires, promotions, terminations, and salaries for the year ending December 31, 2020. WDBA expanded its employment equity reporting requirements for calendar year 2021 to include in addition to gender, workforce data on designated groups Aboriginal peoples, persons with disabilities and members of visible minorities as well as a qualitative report covering all four (4) designated groups.
- **Supporting Physical and Psychological Health and Safety:**
 - Throughout the pandemic, WDBA employees, with the exception of those required to provide in-person oversight of the construction, have generally worked remotely. WDBA recognizes the stressful nature of both and the toll that working remotely during a pandemic can have on employees. As such, over the pandemic period, WDBA has continued to promote its disengagement standard so that employees can maintain work-life balance. Mental health has also been prioritized through various internal activities to ensure employee needs are heard and addressed.

To support the physical health of its employees while working remotely, WDBA is supporting internal activities including a steps challenge that promotes physical activity and ergonomic assessments that properly calibrate an employee's at-home work layout.
- **Indigenous engagement:**
 - WDBA will continue its engagement with the Indigenous Peoples of Walpole Island First Nation and Caldwell First Nation as defined through the annual indigenous engagement plan, developed by WDBA.

Draft MOUs have been established for further consultation and discussion with Caldwell and Walpole Island First Nation on items including environmental stewardship and mitigation measures for the project, implementation of community benefits workforce development initiatives related to Indigenous Peoples, Caldwell and Walpole Island First Nation's participation in the local community group as well as other general input that WDBA requires.

Annual outreach to the Walpole Island First Nation chief has occurred. WDBA has reached out to Caldwell for discussions with their newly elected Chief and council (meetings/discussions are pending as their election concluded in September 2021). Once a relationship is established with the new Caldwell First Nation Chief, WDBA will also continue discussions on a financial request from Caldwell First Nation to better understand their business objectives.