

A photograph of a construction site. A large red lattice boom crane stands on the right, positioned on a concrete structure. In the background, another structure is visible through a layer of mist or fog. The sky is a clear, pale blue.

# WINDSOR-DETROIT BRIDGE AUTHORITY CORPORATE PLAN SUMMARY

FOR THE PERIOD

2023-24  
2027-28

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# Land Acknowledgement

We acknowledge that the land where the Gordie Howe International Bridge project is being constructed sits on Anishinaabe Territory. The Anishinaabe 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.



# Executive Summary

Located in Windsor, Ontario and Detroit Michigan, the Gordie Howe International Bridge project (the 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 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 project (e.g. construction of the Bridge towers that, as of January 2023, on the Canadian side the towers stand at 536.4 feet [163.5 metres] high; on the US side, the towers are at 575.8 feet [175.5 metres]), 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.

In addition to delivering on its strategic objectives, in 2023-24, WDBA continued to manage emerging issues related to the project and its delivery. During 2023-24, WDBA confirmed that the project experienced unprecedented disruptions as a result of the COVID-19 global pandemic. The disruptions were even more prevalent for the project given the differing applicable restrictions in the US and Canada, combined with the ramping up of construction activities in early 2020.

As such, a new completion and opening timeline for the Gordie Howe International Bridge was established. Construction completion is planned for September 2025 with the first vehicles expected to travel across the bridge that fall. As a result, WDBA and BNA have agreed to amend the contract to include the new September 2025 construction completion date, new measures to ensure this date is achieved, and an updated overall contract value of \$6.4 billion (CDN).

WDBA continues to keep the Government of Canada informed of the project's progress and any emerging issues through regular information-sharing, the governance structures such as the Assistant Deputy Ministers (ADM) Committee and its project governance structure (including the Infrastructure Liaison Committee). (For more detail, please see Annex 1).

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

- WDBA works with Bridging North America to achieve successful implementation of the Gordie Howe International Bridge project.
- WDBA has positive and transparent relationships with its shareholder, Michigan as co-owner and stakeholders.
- WDBA is a high-performing Crown corporation.

Working toward these objectives, this Corporate Plan Summary emphasizes WDBA's continued and stringent oversight of the delivery of the project and the management of the P3 partnership. Further, this Corporate Plan Summary includes information on how WDBA maintains delivery of its responsibilities as a Crown corporation and its growth as an organization.

In planning its strategic objectives for 2023-24, WDBA is incorporating the findings presented in the Office of the Auditor General Special Examination Report, including in section 1.6, Annex 1 and Annex 7. This includes addressing the one (1) significant deficiency where WDBA did not meet the examination criteria. Other items prioritized in this Corporate Plan Summary include the project's schedule, as noted above. WDBA is also increasing its presence on the US components of the project to have greater oversight on quality aspects on the project's US components as well support critical stakeholder and community engagement.

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 2023-24, WDBA's projected budget costs are as follows: Operating Budget of approximately \$355 million and Capital Budget of approximately \$1.4 billion.





# 1. Overview

## 1.1 Mandate

Under the terms of its Letters Patent, Supplementary Letters Patent and 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 Housing, 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 (the project). WDBA's Corporate Statements reflect its purpose, its culture and its values.



## 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 [GSA] 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:

1. **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.
2. **Bridge** – In Canada and the US, work on various aspects of the towers is ongoing, including legs and side span piers concrete works.
3. **US POE** – Surcharge material installation commenced after completing wick drain installation at the bridge tie-in area. Foundation work started on the commercial building.
4. **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:  
[www.gordiehoweinternationalbridge.com/en/corporate-reports](http://www.gordiehoweinternationalbridge.com/en/corporate-reports).

## 1.6 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. For WDBA, the Office of the Auditor General Special Examination covered the period from February 2021 to December 2021.

WDBA worked closely with the Office of the Auditor General (OAG) throughout the planning and examination phases. The final Special Examination Report was shared publicly on October 21, 2022.

Overall, the report states that WDBA maintained systems and practices related to, among other areas, management of its project agreement, operational readiness, and stakeholder and shareholder relations. The OAG found a significant deficiency (where criteria was not met) in the systems and practices that support board oversight. It should be noted that this deficiency is an amalgamation of several findings on various areas of review under the Special Examination, where there were minor weaknesses. Please see the various sections throughout this Corporate Plan Summary on how WDBA is addressing this finding and others (including in sections 2 and 3 and Annexes 1 and 4 for further detail).

WDBA is addressing the findings and recommendation of the Special Examination Report through the implementation of its action plan.

To support transparency, the report and action plan are available at:  
[www.gordiehoweinternationalbridge.com/en/corporate-reports](http://www.gordiehoweinternationalbridge.com/en/corporate-reports).

Please also see Annex 7 for WDBA's Special Examination Report action plan.



## 2. Current Operating Environment

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

In WDBA's operating environment, the lingering effects of the COVID-19 pandemic are still being felt. Although the global economy has gradually reopened following the pandemic, global economic activity weakened more than expected in 2022 due to a number of factors including rising energy costs, tightening financial conditions and the Russian invasion of Ukraine. Inflation has emerged as the chief concern for many advanced industrialized nations, with the International Monetary Fund (IMF) describing the current environment as a "cost-of-living crisis". Inflation has reached 40-year highs in Canada, the United States and parts of Europe. The IMF expects global inflation to reach 8.8 per cent in 2022, up from 4.4 per cent in 2021. Although global inflation is forecast to decline to 6.5 per cent in 2023, it remains well above the target level of most central banks.

To curb inflation, central banks around the world have raised interest rates at their most aggressive pace in decades. Canada is not immune from global macroeconomic headwinds, as the combination of rising inflation and aggressive shifts in monetary policy are expected to negatively impact economic growth in 2023. According to TD Economics, Canada's unemployment rate is likely to rise over the next two years as demand continues to slow. Some forecasts, including those of Macquarie Group, see Canada heading into a technical recession in the early part of 2023.

As the Gordie Howe International Bridge is a bi-national project, actions in the U.S. must also be examined. In the U.S., the actions of the Federal Reserve have had the most adverse effect on financial markets. Higher interest rates have made borrowing money more expensive for businesses and consumers, which has reduced demand for certain goods and services and has negatively impacted economic growth. Against this backdrop, the IMF expects global growth to slow to 3.2 per cent in 2022 and 2.7 per cent in 2023, the weakest growth profiles since 2001 except for the global financial crisis and initial COVID-19 shock.

The current macroeconomic environment can influence policy decisions and the internal and external environment, and by extension the progress of the project. 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

While the project has continued to progress, over the last fiscal year it became evident that it would not be delivered by the contracted Substantial Completion Date of November 30, 2024, and in fact, this date was extended to September 2025.

WDBA continuously re-assesses opportunities and challenges related to the delivery of the project. 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><b>Strengthening relationships with project partners:</b> This includes WDBA’s relationship with BNA, Michigan and its shareholder, the Government of Canada. 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>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 the various mechanisms to communicate and share information.</p> <p><b>Transparency and Reporting:</b> WDBA recognizes the importance of providing its employees, the public, stakeholders, the bridge co-owner and the shareholder with up-to-date information on the project. WDBA employs numerous methods to provide project information.</p>	<p><b>Retention of Employees and Institutional Knowledge:</b> Staff transitions over the last two (2) fiscal years have led to a loss of institutional knowledge for the current phase of the project. Additionally, construction oversight demands could lead to resource strain. WDBA continues to work to review and extend employee terms that are expiring, as appropriate.</p> <p>WDBA is developing new retention strategies including the emphasis of an employee-centric work culture.</p> <p><b>Expiring Terms of Board Members:</b> With one (1) vacancy remaining on WDBA’s Board of Directors, WDBA will follow the OAG’s final Special Examination Report recommendation and will continue to engage with the Minister of Housing, Infrastructure and Communities to support decision-making on Board appointments, helping to ensure that appropriate appointments to the board are timely and include staggered terms.</p> <p><b>Schedule Impacts on Operational Readiness:</b> WDBA has continued to implement its Operational Readiness Plan to ensure the smooth and successful transition for WDBA from design-build to day one operations and sustainable steady state operations.</p>

Internal Opportunities	Internal Challenges
<p>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><b>OAG Special Examination:</b> With the final Special Examination Report presented to the Board and published on WDBA's website, WDBA has an opportunity to strengthen the corporate environment by developing an action plan to implement the findings and recommendations of the report. Please see Annex 7 for WDBA's Special Examination Report action plan.</p>	<p>One of the main challenges in its implementation, however, has been the uncertainty in the design-build schedule. There has been a resolution to this issue. The substantial completion date of the project has been revised from the end of November 2024 to September 2025.</p> <p>WDBA continues to implement its Operational Readiness Plan and will modify the activities of this plan, where necessary.</p>

# 2.2 External Environment

Given the complexity of the 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><b>Community Benefits Plan:</b> 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. 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. As the Community Benefits Plan is being delivered over the design-build phase, any potential change to the opening date of the bridge will warrant consideration of extending funding and delivery of the Community Benefits Plan in a manner that supports WDBA’s and the project’s reputation management and positive engagement with the host communities.</p> <p><b>Sustainability:</b> 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.</p>	<p><b>Schedule Compliance:</b> To date, schedule compliance and schedule certainty have been challenges on the project. There has been resolution to this issue as the substantial completion date of the project has been revised from the end of November 2024 to September 2025.</p> <p><b>Cybersecurity:</b> In Budget 2022, the Government of Canada recognized that the country is operating in a rapidly evolving cyber threat landscape. To alleviate that threat at the national level, legislation has been proposed and funding has been introduced. WDBA is also being proactive as it relates to cybersecurity and has developed a proposed WDBA Cyber Security Strategy.</p>

External Opportunities	External Challenges
<p>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. More recently, the project worked to and achieved an Envision Platinum designation.</p> <p>WDBA believes that its stewardship requires a shared commitment to the principles of sustainable development, delivery of social benefit and environmental protection and enhancement which position WDBA as a good corporate citizen.</p> <p><b>Cultural Recognition:</b> 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. 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.</p>	

## 2.3 Year in Review and Key Strategic Issues Facing WDBA

WDBA has established its 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 (2022-23), WDBA has made progress on the following strategic objectives:

- 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.

### 2.3.1 To achieve project objectives, WDBA will effectively manage the P3 partnership

This strategic objective included the following activities, where WDBA would:

- 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.

#### WDBA Will Work with Bridging North America Toward the Successful Implementation of the Gordie Howe International Bridge Project

WDBA continued to work with its private-sector partner, BNA, for the successful delivery of the project, to ensure that work on the project was performed consistent with the Crossing Agreement, the Project Agreement and the project governance framework.

In 2022-23, progress continued to be made on the project. Notable progress on the project components can be found in the table below.

**Table 3: Design and Construction Progress and Challenges in 2022-23, by project component**

Canadian POE	Bridge
<ul style="list-style-type: none"> <li>• Progress included piling, substructure buildings work as well as structural steel and fascia installation.</li> </ul>	<ul style="list-style-type: none"> <li>• Progress included continued concrete placement for lifts 3.01 to 3.08 on the Tower Head.</li> </ul>
US POE	Michigan Interchange
<ul style="list-style-type: none"> <li>• Progress included piling, substructure buildings work as well as structural steel and fascia installation.</li> </ul>	<ul style="list-style-type: none"> <li>• Progress included the commencement of major ramps structural steel erection.</li> </ul>

## Project Schedule

While construction on the project has progressed and is ongoing, during 2023-24, WDBA confirmed that the project experienced unprecedented disruptions as a result of the COVID-19 global pandemic. The disruptions were even more prevalent for the project given the differing applicable restrictions in the US and Canada, combined with the ramping up of construction activities in early 2020.

As such, a new completion and opening timeline for the Gordie Howe International Bridge was established. The substantial completion date of the project has been revised from the end of November 2024 to September 2025, with the first vehicles expected to travel across the bridge that fall. As a result, WDBA and BNA have agreed to amend the contract to include the new September 2025 construction completion date, new measures to ensure this date is achieved, and an updated overall contract value of \$6.4 billion (CDN).

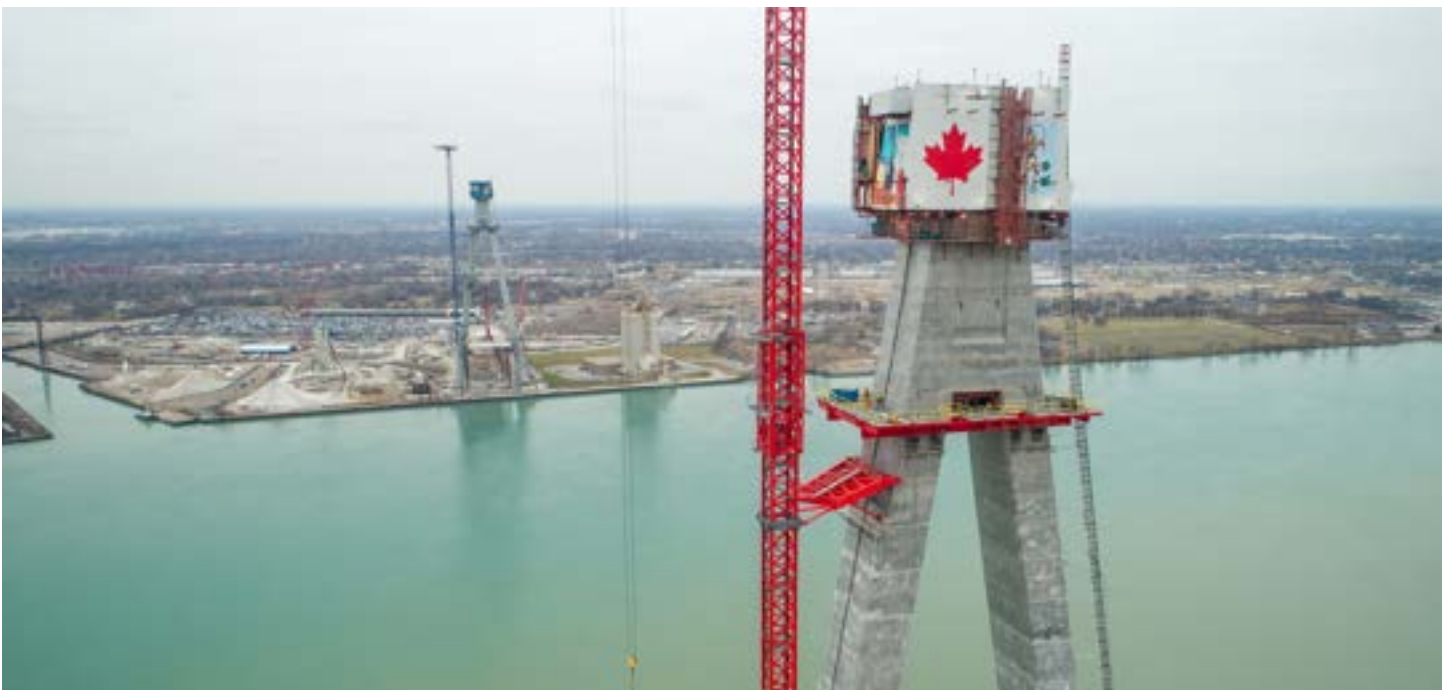
## WDBA's Oversight of the Project

WDBA primarily provides an oversight function on the implementation of the project. This is accomplished through the use of industry best practices, supported by an Owner's Engineer and external advisors.

## 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 focus in 2022-23, on implementing the Operational Readiness Plan included:

- 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
- ensuring that WDBA has the sufficient internal resources to advance the Operational Readiness Plan
- deliverables related to tolling (decisions were made by WDBA to advance interoperability, a traffic and revenue study and a marketing plan).



### 2.3.2 To Maintain Support, WDBA will Effectively Manage Relationships with the Shareholder and Stakeholders

WDBA's ongoing engagement with its shareholder, stakeholders, the public, media, Indigenous Peoples, future bridge users and Michigan has been and continues to be critical to the success of the Gordie Howe International Bridge. Over 2022-23, WDBA has worked to achieve:

- proactive and timely engagement with Infrastructure Canada, as WDBA's portfolio department
- meaningful and transparent dialogue with stakeholders, the public, media, Indigenous Peoples and future bridge users
- facilitating Michigan's role in the project as the co-owner.

With that, WDBA continues to deliver a successful stakeholder engagement and communications strategy. In 2022-23, WDBA was recognized by the International Association of Business Communicators Detroit with the inaugural Beacon Award of Excellence for Corporate Communications Team of the Year.

#### Proactive and Timely Engagement with Infrastructure Canada, as WDBA's Portfolio Department

WDBA has maintained and enhanced its engagement with Infrastructure Canada at all levels with increased engagement on various aspects related to the project. WDBA has maintained its regular reporting with the ADM and DM Committee. Please see Annex 1 on ADM and DM Committees for further detail.

#### Meaningful and Transparent Dialogue with and Reporting to, Stakeholders, the Public, Media, Indigenous Peoples and Future Bridge Users

Throughout 2022-23, WDBA delivered strategic communications tactics to maintain meaningful and transparent dialogue. WDBA's robust customer-centric communications and outreach approach continued to 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 demonstrated transparency and continued to build strong and enduring relationships with:

- **individual stakeholders in Canada and Michigan** – continued dialogue helped to inform project stakeholders on various items including progress on project components, manage expectations and mitigate construction concerns
- **the public** – maintained public support and growth of online engagement through timely, transparent outreach
- **communications and media** – regular media briefings and proactive touchpoints held throughout 2022-23 to provide media on updates on project progress and to address media inquiries on various aspects of the project
- **Indigenous Peoples** – continued engagement with Walpole Island First Nation and Caldwell First Nation related to community benefits, workforce development and participation and environmental consultations.

#### Facilitating Michigan's Role in the Project as the Co-owner

WDBA continued to work in close collaboration to achieve outcomes that are prioritized by Michigan as the co-owner of the bridge.

Activities related to US Property acquisition include that all 636 parcels required in Michigan have been turned over to BNA as of December 2020.

In terms of overall quality, WDBA continues to emphasize quality in all facets of the project, from

documentation to construction work. WDBA ensures quality is maintained on the project through increased efforts in quality oversight.

### 2.3.3 To Fulfill its Mandate, WDBA will Effectively Manage Itself as a Crown Corporation of the Government of Canada

In 2022-23, WDBA prioritized 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.

#### Growing Corporate Culture and Employee Engagement

In growing corporate culture and employee engagement, WDBA progressed on the following in 2022-23:

- **Recruitment and retention.** WDBA continued to review its recruitment practices (in particular for executives). Actions taken on retention have included team-building activities throughout the year as well as opportunities for staff on special initiatives including lunch and learns. Note that these actions are consistent with WDBA's action plan in response to the OAG Special Examination Report (please see Annex 7 for more information).

As a bi-national project, with more than half of the project located in Michigan, WDBA must maintain adequate oversight on both sides of the border. To this end, in 2022-23, WDBA worked with Infrastructure Canada and Justice Canada to obtain the required Certificate of Good Standing so that WDBA can directly hire American employees (versus using the current US staffing agency). Note that to have US employees, WDBA must formally apply to register its business operations in the US. As part of the registration, a Certificate of Good Standing is required. This Certificate was obtained from Infrastructure Canada in December 2022.

US employees, which will be transitioned/integrated from agency employee positions into WDBA's FTE count, will have oversight on quality issues on the US side of the project as well support critical stakeholder and community engagement.

- **Valuing diversity, equity and inclusion (DE&I).** WDBA is committed to DE&I and accessibility, with this initiative now being supported internally by its Corporate Culture Committee. WDBA's goal is to deliver a robust DE&I and accessibility program that caters to in-person, remote and hybrid employees.

WDBA's actions on DE&I over 2022-23 included its continuing work on implementing DE&I recommendations from its external advisor (KPMG), including the consideration of DE&I in recruitment and policies. Other actions in diversity included the acknowledgement of Women in STEM, with internal and external spotlight stories focusing on WDBA employees and the community (Women's Enterprise Skills Training of Windsor) respectively. Other initiatives have included WDBA participation in events such as Build a Dream (which focuses on advancing diversity and inclusion initiatives for young women interested in STEM), and the establishment of a women in STEM group in WDBA.

- **Promoting employee wellness.** As part of employee wellness, WDBA delivered an educational series to its employees on Mental Illness Awareness. It also provided monthly wellness tips and communications and a webcast on preventing and managing burnout at work. Additionally, WDBA's employee assistance program includes support for stress and wellness. WDBA's Know Howe Program, a quarterly series similar to traditional "lunch and learn sessions," provides staff with a learning opportunity to develop new skills that provide personal and work improvements while supporting work-life balance and wellness.

## The Responsible Management of Public Resources

Under this deliverable, WDBA worked toward effectively monitoring:

- **Finances.** WDBA is committed to ensuring that adequate controls are in place to maintain sound financial management. During 2022-23, WDBA implemented a new Enterprise Resource Planning system. This system allowed better controls through workflows. Advances were also made in the use of Business Intelligence tools, which further increased the organization's ability to monitor its costs and forecast abilities.

On the project side, WDBA has contracted with external advisors such as Operis to develop a financial model to analyze the impact of inflation and prolongation of the project. This work complements the independent analysis that was conducted on the project's schedule by WDBA's Owner's Engineer.

- **Risks associated with the project. WDBA continued to enhance risk monitoring throughout 2022-23.** A workplan was established to address findings from the OAG Special Examination. Revisions are being made to the risk framework including the Risk Appetite Statements and Tolerances and Enterprise Risk Management policy and procedure. Over 2022-23, risk identification workshops were also planned on climate risk, operational readiness, commercial risks and cybersecurity.
- **The legal environment in which it operates.** WDBA monitors the legal environment in which it operates to ensure legislative compliance as well as to identify potential risks to the project and the organization.

WDBA complies with approximately 505 applicable and 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 in compliance.

## Delivering Results and Benefits at the Local, Provincial-State and National Level

Through the project and as a good corporate citizen, WDBA continued its commitment to delivering social, economic and environmental benefits and improvements at the local, provincial and national levels.

### Social and Economic Benefits

Delivery of the Community Benefits Plan continued through 2022-23. 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. Of the 29 original Neighbourhood Infrastructure Strategy initiatives in the Community Benefits Plan, five (5) initiatives are complete, 19 are in progress, four (4) are not yet scheduled to commence and one (1) was not pursued. Quarterly reporting on community benefits demonstrates transparency and accountability.

Achievements throughout 2022-23 included continued investment in: local business development programs, non-profits and charitable organizations (to support programming), events and small infrastructure improvements. Other achievements included community engagement activities to support the interpretive signage initiative that will celebrate the culture and history of the Windsor-Detroit region and ongoing permitting and design work relating to a construction observation area and Sandwich Street enhancements in Windsor. WDBA and BNA continued to support local workforce development through participation in job fairs and employment events, hosting information meetings for workforce partners, local vendors and suppliers and engagement with local students through presentations and co-operative learning opportunities on the project. Activities to support the release of additional funds (totaling \$2.3 million) was undertaken, to existing and new initiatives through a robust engagement and consultation strategy. These additional funds are part of the unallocated monies in the \$20 million Neighbourhood Infrastructure Strategy, which were part of a broader plan to invest remaining funds in the second half of the Community Benefits Plan's lifespan.

## **Environmental Benefits**

Throughout 2022-23, WDBA worked toward achieving environmental benefits. WDBA's Sustainability Management Committee comprised of representatives from across WDBA departments and teams, continued to improve the organization's day-to-day performance through information sharing on emerging sustainability strategies and updating employee onboarding training with a sustainability awareness component.

WDBA's Sustainability Management Framework (which captures WDBA's principles, policies and key processes) was reviewed and updated in 2022-23. These updates ensured that objectives for 2022-23 were more specific and measurable. Objectives for the framework align with the Federal Sustainable Development Strategy. To achieve the objectives, four (4) action plans with key performance indicators were implemented.

WDBA also continued to oversee the delivery of an environmental and social value assessment (ESVA) of the project. In 2022-23, work included supporting a literature review of relevant information and facilitating engagement with stakeholders to identify the social, economic and environmental benefits that have been realized as a result of the project's design and construction to date. Monitoring and analysis of these benefits will continue in future years of the design-build phase.

## 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 prioritizes wellness within the organization. Wellness includes all aspects of the well-being of the whole person, including physical environment, mental health, healthy lifestyles and community involvement. As WDBA has continued to operate in a hybrid work environment, to help engage employee health and wellness, activities including a physical activity step challenge. As part of its Employee Assistance Program, mental health is prioritized which provides support for stress and wellness. In addition, WDBA will work with a mental health provider to deliver mental health refresher training to managers and employees. WDBA executives post monthly Wellness Tips for employees. **(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. The strategy 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. Additionally, through the Community Benefits Plan's Neighbourhood Infrastructure Strategy, the project team is investing in business development support for business owners and entrepreneurs in the communities nearest to the project. **(Growing a more resilient economy)**
- WDBA and the project are committed to the environment and sustainability. Further action in this area includes the creation and implementation of a Task Force on Climate-Related Financial Disclosures (TCFD) work plan. WDBA also delivered a presentation in Q1 2022-23 to Harvard University's Zofnass Program for Sustainable Infrastructure and another in Q3 at the International Bridges, Tunnel and Turnpikes Association's Global Tolling Summit, both of which showcased the project's sustainability efforts, in particular the project's Envision Platinum designation. **(Bolder climate action)**
- The Neighbourhood Infrastructure Strategy within the Community Benefits Plan includes initiatives related to community partnerships and community safety. Through the Community Organization Investment initiative, funding has supported the creation of safe, community-based gathering spaces for youth and other residents as well as neighbourhood food safety and security through investments in local food bank infrastructure. Additionally, design and construction work continue to support the creation of observation

areas near the project in Canada and the US that will provide a location, outside of the project footprint, for the public to safely observe construction activity. **(Fighting harder for safer communities)**

- Internally at WDBA, the organization remains focused on all matters related to the assurance of DE&I and accessibility in its workforce. WDBA engaged KPMG to support a comprehensive organizational evaluation of its past and current practices. Recommendations were presented to WDBA's Executive team that included options in support of the organization's continuous improvement plan. WDBA is working to implement program changes that continue to emphasize an organizational commitment to a workplace that values and respects every person, with a goal of becoming an employer of choice. WDBA is seeking to transition the leadership of DE&I and accessibility to an organization-wide led initiative, emphasizing the shared responsibility for achieving DE&I accessibility targets. WDBA has the support of its Corporate Culture Committee, working in partnership with WDBA's HR team to guide program advancements and assess effectiveness through proactive employee engagement. **(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 and is investing in infrastructure improvements with both First Nations. **(Moving faster on the path to reconciliation)**
- The 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 the initial stages of the design-build period, followed by monitoring and analysis of the benefits and value-added to the local communities and project stakeholders as the project continues. **(Fighting for a secure, just, and equitable world)**



### **3. Strategic Objectives, Indicators of Success, and Expected Results for 2023-24 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. As part of its 2023-24 Corporate Plan Summary, WDBA is implementing the OAG's recommendations as identified in the Special Examination Report and has worked to clearly define its performance indicators and targets as seen below.

In terms of WDBA's overall strategic objectives in 2023-24, deliverables and expected results are consistent with those from its 2022-23 Corporate Plan Summary. This year's objectives have been refined to more accurately reflect the stage of the project heading into the new fiscal year and reflect achievable outcomes. For 2023-24, WDBA's strategic objectives are:

- WDBA works with Bridging North America to achieve successful implementation of the Gordie Howe International Bridge project.
- WDBA has positive and transparent relationships with its shareholder, Michigan as co-owner and stakeholders.
- WDBA is a high-performing Crown corporation.



# 3.1 WDBA works with Bridging North America to achieve successful implementation of the Gordie Howe International Bridge project

In 2023-24, to effectively manage the P3 partnership, WDBA will:

- ensure value for money in project delivery
- oversee and work to ensure BNA achieves major construction targets scheduled for 2023-24
- deliver on its responsibilities as the operator of the Gordie Howe International Bridge.

## 3.1.1 WDBA will ensure value for money in project delivery

Activities to be undertaken for 2023-24 include implementing its Board approved management strategy to strictly hold BNA accountable to the Project Agreement.

## 3.1.2 WDBA will oversee and work to ensure BNA achieves major construction targets scheduled for 2023-24

For 2023-24, design-build activities will focus on:





<ul style="list-style-type: none"> <li>• <b>Canadian Port of Entry (POE)</b> – ongoing work on most buildings.</li> </ul>	
<ul style="list-style-type: none"> <li>• <b>Bridge</b> – concrete placement for lifts on both the US and Canadian sides as well as continued structural steel erection.</li> </ul>	
<ul style="list-style-type: none"> <li>• <b>US POE</b> – ongoing piling, substructure buildings work as well as structural steel and fascia installation.</li> </ul>	
<ul style="list-style-type: none"> <li>• <b>Michigan Interchange</b> – continued work on major ramps, substructure foundations and piers. In 2023-24, work will also commence on major ramps structural steel erection</li> </ul>	

Figure 2: Contractual Schedule for the Design-Build Phase\*

	2018	2019	2020	2021	2022	2023	2024	2025
Project Start-up	█							
Design	█	█	█	█	█			
Construction	█	█	█	█	█	█	█	█
Turnover and Commissioning							█	█

\* Note. The substantial completion date will be revised, from the end of November 2024 to September 2025

### 3.1.3 WDBA will deliver on its responsibilities as the operator of the Gordie Howe International Bridge

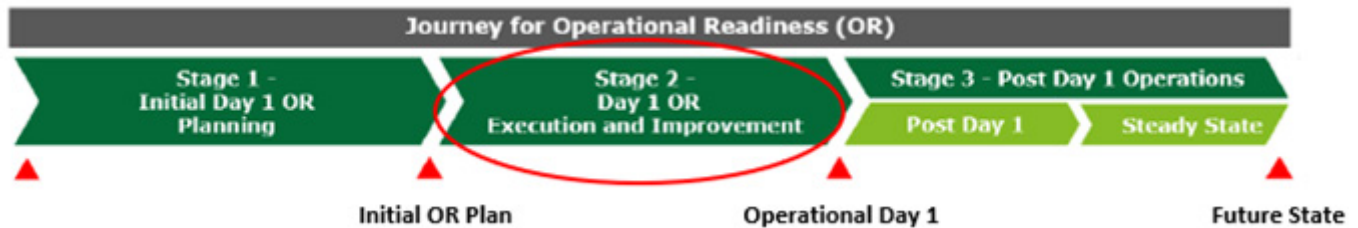
In 2023-24 and the planning period, WDBA will focus on delivering on its responsibilities as the operator of the Gordie Howe International Bridge through:

- operational readiness
- accountability to the construction governance structure.

#### Operational Readiness

WDBA's Operational Readiness Plan was completed in September 2020. Over the planning period, WDBA will focus on implementing the Operational Readiness Plan, noting that the design-build phase will be extended.

Figure 3: Stages of Operational Readiness



During 2023-24, WDBA will be focused on the following aspects of operational readiness:

- **Customer Experience Strategy.** Throughout 2023-24, WDBA will continue its preliminary work on its customer experience strategy. This strategy is based on pillars involving a traffic and revenue study and market research.

During 2023-24, extensive primary and secondary research will be conducted by WDBA's external advisor that will inform the basis of traffic and revenue forecasts and proposed toll rates for each vehicle class defined by WDBA.

- **Considerations for the Operations Phase.** In 2023-24, WDBA will engage BNA on deliverables in the operations phase. WDBA will also prepare itself for its future role as bridge operator through the implementation of its Operational Readiness Plan, ensuring the effective and efficient movement of goods and people through the busiest commercial land border crossing.

- **Agency Engagement on Operational Readiness.** WDBA will continue holding coordination sessions with external groups/stakeholders including BNA, government departments and agencies (Infrastructure Canada, CFIA, US General Services Administration, US Department of Agriculture, US Fish and Wildlife Service and Food and Drug Administration MDOT, Ontario Ministry of Transportation), municipalities (City of Windsor) and border agencies (CBSA, CBP) to facilitate strategic discussions to help prioritize their upcoming activities, identify risks and impediments, and align agency operational workplans with the project.

While WDBA continues to work towards meeting and completing its Operational Readiness Plan to ensure that the project and the organization are prepared for Day One operations, it should be noted that BNA, through the Project Agreement, has significant requirements associated with ensuring readiness for operations. WDBA will, as required, leverage all tools available in the Project Agreement to support BNA's delivery of these requirements.

### **Accountability to the Construction Governance Structure**

WDBA is responsible for ensuring that its construction governance is effectively implemented for the transition from the design-build phase to the operations of the new facilities.

To this end, while the committees related to the design-build phase will continue, Project Agreement-mandated committees related to the operations phase will be established. This will ensure that the objectives of the Project Agreement are implemented as intended.

Key objectives of this governance structure include that key business risks have been identified and that appropriate actions to manage these risks have been implemented. This will ensure that Project Agreement obligations are monitored/implemented by the responsible parties and that there is a formal mechanism for issues escalation up to WDBA's executive leadership team and Board-levels, where necessary.

## 3.2 WDBA has positive and transparent relationships with its shareholder, Michigan as co-owner and stakeholders

WDBA's ongoing engagement with the shareholder, the State of Michigan and its stakeholders (including the community, Indigenous Peoples and future bridge users) is critical to the success of the Gordie Howe International Bridge.

Throughout the planning period, and as WDBA prepares for the operations phase, WDBA's relationship management approach with its shareholder and Michigan will be to promote a positive working relationship.

Working with stakeholders, the focus will continue to be on customer-centricity. 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.

In 2023-24, to have positive and transparent relationships, WDBA will:

- position its shareholder and Michigan to act as advocates on key issues
- proactively manage its reputation and that of the project among stakeholders.

### 3.2.1 WDBA will position its shareholder and Michigan to act as advocates on key issues

#### Promoting good working relationships with the shareholder

Throughout 2023-24 and the planning period, WDBA will continue to engage and work with its portfolio department and the Government of Canada on emerging/key issues to maintain a surprise-free environment and to ensure alignment. It will also engage with Infrastructure Canada in a timely manner on emerging/key issues so that it is able to advocate WDBA's position on these positions.

WDBA will continue to meet its reporting requirements, including those that are legislated and/or through its portfolio department, as noted below. WDBA will also continue its ongoing work with the Minister, where requested, his office and its portfolio department in delivering the Gordie Howe International Bridge.

#### WDBA is accountable for its responsibilities

Pursuant to Treasury Board's approval of WDBA's amended 2018-19 Corporate Plan, which allowed the project to transition from the procurement phase to the design-build phase, WDBA will 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.

Other areas of accountability that will be emphasized over 2023-24 include the continued implementation of WDBA's action plan in response to the OAG Special Examination. WDBA will also continue to work to meet legislated deadlines for the various reports and plans.

While WDBA is accountable for the project and has responsibilities to the shareholder, as the Crown

corporation overseeing the project, it must also ensure that other parties that have a role on the project are also held to account (including BNA and the State of Michigan).

### Promoting good working relationships with the State of Michigan

Building on its positive working relationship with the State of Michigan, WDBA will continue to ensure that Michigan and MDOT have required information in a timely manner. This will ensure that Michigan representatives are engaged through all relevant aspects of the project.

One of the challenges that WDBA hopes to address is the transfer of information at all levels through WDBA and MDOT. While this challenge is not unexpected on a project with the scope and complexity of the project, improvement in this area is a priority of WDBA's Quality and Construction staff.

### 3.2.2 WDBA will proactively manage its reputation and that of the project among stakeholders

To maintain meaningful and transparent dialogue, WDBA is delivering strategic communications tactics that have been refined over the design-build phase. WDBA's robust customer-centric communications and outreach activities continually evolve to meet the needs of Indigenous Peoples, the community 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 2023-24, engagement will be tailored to each stakeholder group:

- **Indigenous Peoples.** Continued engagement with Walpole Island First Nation and Caldwell First Nation relating to community benefits, environmental consultations and overall project progress.
- **The community.** Continued community engagement will occur via quarterly community meetings, availability of the community offices, business engagement activities, media engagement, participating in third-party events and activities and the delivery of Community Benefits Plan initiatives.
- **Future users.** Re-engagement of future users will resume as part of the broader consultation on the multi-use path, tolling programs, and operations as well as targeted or general briefings as the project moves closer to substantial completion.



## 3.3 WDBA is a high-performing Crown corporation

In 2023-24, WDBA will prioritize being:

- recognized as a front runner in sustainability by industry experts
- an organization that positions its employees to succeed.

### 3.3.1 WDBA will be recognized as a front runner in sustainability by industry experts

WDBA is committed to sustainability in the construction and operations of the project. Sustainable development is important not only to the project, but to the Government of Canada and WDBA's stakeholders. As such, over 2023-24 and the planning period, WDBA's endeavours in sustainability will include:

- **Environmental, Social, and Governance.** To further its position in this area, over 2023-24 and the planning period, WDBA plans to showcase its journey to Envision Platinum, LEED Silver, and ISO 14001 EMS certifications at conferences and outreach opportunities. WDBA will also establish its Task Force on Climate-related Financial Disclosures reporting process. WDBA's Sustainability Management Framework will continue to be reviewed and updated to ensure objectives and targets are adjusted annually to align with sustainability best practices and emerging strategies.
- **Electric fleet.** A WDBA sustainability management objective for 2023-24 will focus on the possibility of obtaining zero-emission or hybrid fleet for any new leases, specifically into the operations phase of the project to align with the Government of Canada's Greening Government commitments (that at least 75 per cent of new light-duty fleet vehicle purchases be zero-emission vehicles or hybrids), with the objective that the government's light-duty fleet comprises 100 per cent zero-emission vehicles by 2030.
- **Corporate social responsibility.** This refers to WDBA's commitment to operate in an economically, socially and environmentally sustainable and responsible manner that aligns with public expectations and positions WDBA as a good corporate citizen. In 2023-24, each WDBA department will begin delivering and reporting on commitments identified within the organization's Corporate Social Responsibility Plan. An operational oversight body will be identified to support management of the plan.

### 3.3.2 WDBA is an organization that will position its employees to succeed

This activity will build upon the progress WDBA made in 2022-23 in growing corporate culture and employee engagement. To position its employees to succeed, WDBA will focus on the following in 2023-24 and the planning period:

- **DE&I and accessibility.** Continuing its DE&I initiatives from 2022-23, WDBA will pursue the development of its DE&I and accessibility program based on the recommendations of its external advisor, KPMG. Other activities to further establish DE&I and accessibility at WDBA include building a strategy and include DE&I and accessibility as part of the company's policies, succession planning and company culture moments at meetings. Other planned activities include further DE&I and accessibility training to WDBA's executive leadership and employees. WDBA will also integrate its Board-approved Accessibility Plan into its delivery of an inclusive work environment.

- **Employee engagement.** To further engage WDBA's employees, the company is transitioning to an employee-centric culture (matching WDBA's external commitment to being customer-centric) and is developing and implementing plans through its internal communications team and the Corporate Culture Committee to engage in-person, remote and hybrid employees. These plans reinforce WDBA's Corporate Statements and address results from employee surveys to support ongoing corporate culture development. WDBA will also implement a Human Resources Information System that supports employees and managers on a daily basis that provides data to managers and executives for decision making.
- **Developing and maintaining a high performing team.** In 2023-24 and the planning period, WDBA will continue team building and will implement various training models including manager training (to help build an effective leadership team) as well as a mental health refresher training.





## 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 risk program, and all employees are accountable for managing risk within their areas of responsibility. WDBA's Board also approved Risk Appetite Statements in November 2020.

The 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.

WDBA monitors and manages its risk profile and tracks risks that are most impactful to the project. WDBA will regularly brief the ADM Committee and DM Committee on project risk.



## 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 Operations

PROFORMA STATEMENT OF OPERATIONS						
	Actual	Forecast	Estimate			
For the year ending March 31 (\$'000s)	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Gordie Howe International Bridge Project	225,855	348,344	131,208	91,399	64,531	62,676
Internal Services	11,288	34,872	52,015	85,992	84,826	84,753
Work performed for government agencies	0	0	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>237,143</b>	<b>383,216</b>	<b>183,223</b>	<b>177,391</b>	<b>149,357</b>	<b>147,429</b>
Government transfers - Appropriations	745,000	1,727,871	956,685	187,714	128,285	119,344
Reimbursement of Appropriations	-15,712	0	0	0	0	0
Prior year appropriations received in current year	0	108,291	0	0	0	0
Government transfers - Recoveries	0	0	0	0	0	0
<b>TOTAL GOVERNMENT FUNDING</b>	<b>729,288</b>	<b>1,836,162</b>	<b>956,685</b>	<b>187,714</b>	<b>128,285</b>	<b>119,344</b>
<b>ANNUAL OPERATING SURPLUS (DEFICIT)</b>	<b>492,145</b>	<b>1,452,946</b>	<b>773,462</b>	<b>10,323</b>	<b>-21,072</b>	<b>-28,085</b>

Table 5: Statement of Financial Position

PROFORMA STATEMENT OF FINANCIAL POSITION						
	Actual	Forecast	Estimate			
For the year ending March 31 (\$'000s)	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
<b>TOTAL FINANCIAL ASSETS</b>	<b>116,366</b>	<b>128,956</b>	<b>41,727</b>	<b>41,095</b>	<b>38,993</b>	<b>38,365</b>
Due to BNA	661,491	671,193	657,374	643,107	628,840	614,573
Other liabilities	464,914	491,943	26,637	25,166	23,063	22,434
<b>TOTAL LIABILITIES</b>	<b>1,126,405</b>	<b>1,163,136</b>	<b>684,011</b>	<b>668,274</b>	<b>651,903</b>	<b>637,007</b>
<b>NET FINANCIAL ASSETS</b>	<b>-1,010,039</b>	<b>-1,034,180</b>	<b>-642,284</b>	<b>-627,179</b>	<b>-612,911</b>	<b>-598,643</b>
Tangible Capital Assets	3,215,881	4,694,241	5,077,079	5,072,296	5,037,056	4,994,704
Prepaid Expenses	2,645	1,373	100	100	100	100
<b>TOTAL NON-FINANCIAL ASSETS</b>	<b>3,218,526</b>	<b>4,695,613</b>	<b>5,077,179</b>	<b>5,072,396</b>	<b>5,037,056</b>	<b>4,994,704</b>
<b>ACCUMULATED SURPLUS</b>	<b>2,208,487</b>	<b>3,661,433</b>	<b>4,434,895</b>	<b>4,445,218</b>	<b>4,424,146</b>	<b>4,396,061</b>

Table 6: Summary Operating and Capital Costs

PROFORMA STATEMENT OF FINANCIAL POSITION						
	Actual	Forecast	Estimate			
For the year ending March 31 (\$'000s)	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Operating Profile WDBA	198,789	354,533	240,378	131,569	103,781	102,340
Capital Profile WDBA	594,503	1,373,339	716,307	56,145	24,504	17,004
<b>Total</b>	<b>793,291</b>	<b>1,727,871</b>	<b>956,685</b>	<b>187,714</b>	<b>128,285</b>	<b>119,344</b>



## 6. Annexes

# Annex 1: Corporate and 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 (ex officio) Governance and HR (GHR) Committee Member (ex officio) Issues Resolution Committee (IRC) (ex officio) Operational Readiness Committee (ORC) (ex officio)	(A) 2021-12-01 (E) 2026-11-30	During Pleasure	<ul style="list-style-type: none"> <li>Fixed by GiC: Position; per diem (\$200 - \$300)</li> <li>Incumbent; annual (\$6,400 - \$7,500)</li> </ul>
Charl van Niekerk	WDBA CEO Audit Committee Member GHR Committee Member IRC Member ORC Member	(A) 2023-07-25 (E) 2028-07-24	Full-Time Appointment During Pleasure	<ul style="list-style-type: none"> <li>CEO-4</li> </ul>
Jeffrey Allsop	Director Audit Committee Member IRC Member	(A) 2022-12-02 (E) 2026-12-01	During Pleasure	<ul style="list-style-type: none"> <li>Fixed by GiC: Position; per diem (\$200 - \$300)</li> <li>Position; annual (\$3,200 - \$3,800)</li> </ul>
Karla Avis	Director IRC Member ORC Chairperson	(A) 2023-08-10 (E) 2025-08-09	During Pleasure	<ul style="list-style-type: none"> <li>Fixed by GiC: Position; per diem (\$200 - \$300)</li> <li>Position; annual (\$3,200 - \$3,800)</li> </ul>
Marie Campagna	Director Audit Committee Chairperson GHR Committee Member	(A) 2023-08-10 (E) 2025-08-09	During Pleasure	<ul style="list-style-type: none"> <li>Fixed by GiC: Position; per diem (\$200 - \$300)</li> <li>Position; annual (\$3,200 - \$3,800)</li> </ul>

Name	Position (Board and Committees)	Appointment Date (A) Expiry Date (E)	Appointment Type	Compensation
Lindsay Krauss	Director ORC Member IRC Member	(A) 2023-06-22 (E) 2027-06-21	During Pleasure	<ul style="list-style-type: none"> <li>Fixed by GiC: Position; per diem (\$200 - \$300)</li> <li>Position; annual (\$3,200 - \$3,800)</li> </ul>
Vacant	Director	-	-	-
Helga Reidel	Director GHR Committee Chairperson ORC Member	(A) 2022-12-02 (E) 2026-12-01	During Pleasure	<ul style="list-style-type: none"> <li>Fixed by GiC: Position; per diem (\$200 - \$300)</li> <li>Position; annual (\$3,200 - \$3,800)</li> </ul>
Tim Smith	Director GHR Committee Member IRC Chairperson Audit Committee	(A) 2022-09-15 (E) 2026-09-14	During Pleasure	<ul style="list-style-type: none"> <li>Fixed by GiC: Position; per diem (\$200 - \$300)</li> <li>Position; annual (\$3,200 - \$3,800)</li> </ul>

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 (as noted in the table above, three (3) Board members were appointed between September and December 2022); 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 OAG, internal audits, and the corporation's internal control and risk management systems.
- **Governance and Human Resources Committee.** Assists and advises WDBA's Board on human resources issues, including compensation, and the establishment of effective corporate governance practices.
- **Operational Readiness Committee.** assists with oversight and holding management accountable to ensure a smooth transition for WDBA from the current design-build phase to successful Day 1 Operations, and sustainable post-Day 1 Operations for the Gordie Howe International Bridge.
- **Issues Resolution Committee.** Assists with overseeing and holding management accountable for resolving significant contractual and commercial issues impacting the delivery of the project.

Note that the Project Oversight Committee, discussed in WDBA's 2022-23 Corporate Plan Summary, have been rolled into the overall Board meetings as the committee's membership was comprised of the whole Board. As such, topics previously discussed at the Project Oversight Committee are now discussed during the overall Board meetings.

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.

## OAG Special Examination and WDBA's Board of Directors

In its examination of WDBA, the OAG reported on areas related to WDBA's Board of Directors. The OAG noted that Board appointments were not made in a timely manner. In response to this finding, WDBA committed to continue to engage with the Minister and Infrastructure Canada to support decision making on Board appointments, the timing of appointments and the use of staggered terms for Board members.

The OAG found a significant deficiency (that WDBA did not meet the examination criteria) in the systems and practices that support board oversight. This finding was a result of the OAG combining several factors and findings from some minor weaknesses (ie. strategic planning-performance measurement and risk).

To address these findings, WDBA has developed a quarterly and annual ethical report, a procedure for the appointment of officers (including Board reporting on the reasonable remuneration of its officers) and revised its bylaws to add clarity on the authority to hire.

In addition, WDBA intends to further develop Board reporting to address the findings under strategic planning and risk. This includes:

- **Strategic Planning-Performance Measurement.** The plan to address this finding includes the review and implementation of improved performance indicators and targets, as required. Please see section 3 for WDBA's updated performance indicators. Future planning processes will also incorporate this type of review on its performance measurement reporting framework. WDBA is also implementing the recommendation from the OAG by providing the Board with a fulsome and revised quarterly report on strategic objectives. This includes a summary of progress, and indicators of progress, on the actions achieved on each strategic objective of the project and WDBA. It also includes key performance indicators, where available.
- **Risk Reporting.** Based on the OAG's recommendations, this reporting is being revised to include further detail on key risks, including high and emergent risks. Emphasis is being placed on mitigation strategies and how risks interact with WDBA's strategic objectives and overall risk appetite framework. Criteria was developed and implemented to formalize the process on risk information sharing to drive consistency.

## Legislative Framework

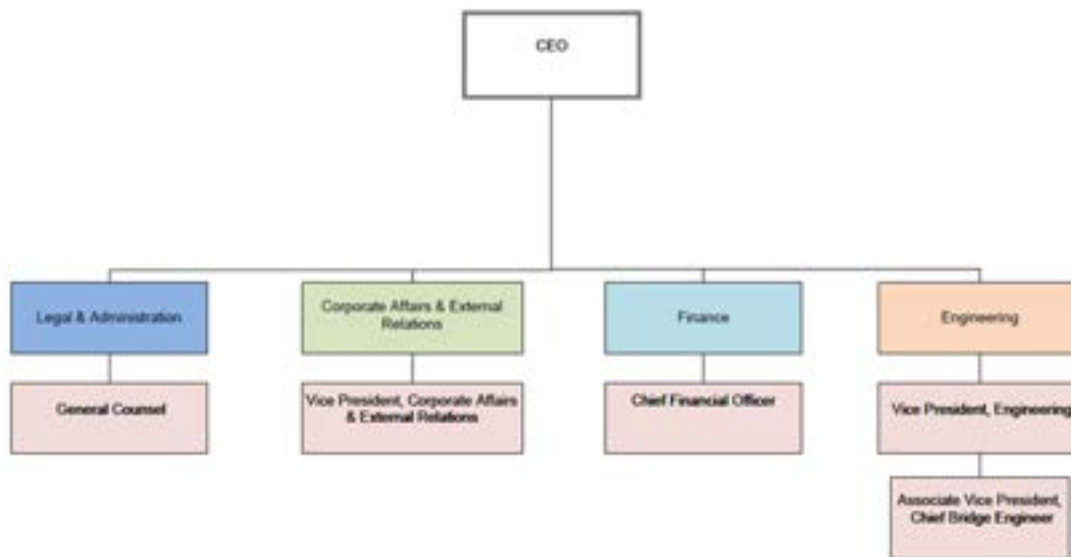
Part X of the FAA establishes that the duties and responsibilities of the WDBA Board are to: set corporate objectives and direction, ensure good governance, monitor financial performance, approve budgets and financial statements, approve policies and by-laws and ensure that risks are identified and managed. 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 objectives, 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, an Operational Readiness Committee and an Issues Resolution Committee support carrying out its duties and responsibilities. A Communications and Outreach Committee also has been established and will be called as needed.

## Organizational Structure

The following figure provides the organizational structure for the executive leadership team at WDBA.

Figure 4: WDBA Executive Leadership Team



## Infrastructure Canada Engagement

Beyond the Infrastructure Liaison Committee, WDBA has established an executive-level monthly touchpoint for its Vice Presidents Team and Infrastructure Canada's ADM.

In addition to the committees and touchpoints described above, WDBA engages with Infrastructure Canada regularly. This includes separate meetings that provide the department with updates on, among other things, corporate matters, communications (meetings held weekly), property and operational readiness (comprised of quarterly meetings to review Infrastructure Canada's operational readiness responsibilities and as necessary, provide the Deputy Minister with updates on this topic). Engagement with Infrastructure Canada has also increased on an ad hoc basis and in discussing legal matters (there are four (4) legal meetings per month). Since 2021, new meetings have been scheduled that occur on a bi-weekly and monthly basis, in addition to other meetings that occur weekly, monthly and as needed.

## ADM and DM Committees

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 project.

Deputy Ministers of Infrastructure Canada and Central Agencies (and relevant departments such as PSPC, as warranted) will be provided an update twice per year. 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 strategic objectives and accompanying activities found in Section 3 of the Corporate Plan Summary.

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

Outcome	Result indicator	Target
<p>Infrastructure projects such as the Gordie Howe International Bridge project facilitate/increase employment</p>	<p>As of June 2023:</p> <ul style="list-style-type: none"> <li>• 4,409 people have been oriented to work on the project in Canada.</li> <li>• 77 per cent of oriented workers were located within 100 KM of the City of Windsor.</li> <li>• 149 apprentices/pre-apprentices have been assigned to work on the project in Canada.</li> <li>• 38 Indigenous Peoples in Canada have been assigned to work on the project.</li> <li>• An economic impact analysis (based on the idea that a dollar spent in a region stimulates additional economic activity) provided that the Gordie Howe International Bridge project supported 8,346 jobs between 2018 -2022.</li> </ul>	<p>To realize the following workforce related goals for the design-build phase of the project:</p> <ul style="list-style-type: none"> <li>• 20 per cent regional hiring goal</li> <li>• Hire at least five apprentices/pre-apprentices to work on the project in Canada</li> <li>• At least 10 Indigenous Peoples in Canada assigned to work on the project.</li> </ul>
<p>Delivery of a Community Benefits Plan with a focus on infrastructure and local workers and contractors’ participation. (Please see section 2.3 for initiatives that have taken place, to date)</p>	<p>The public engaged in consultations relating to Community Benefits, including:</p> <ul style="list-style-type: none"> <li>• accessibility of the Malden Park Observation Area</li> <li>• potential Neighbourhood Infrastructure Strategy initiatives</li> <li>• prioritization of topics for interpretive signs around the project’s footprint that celebrate the region’s culture and history</li> <li>• prioritization of initiatives for new funding.</li> </ul> <p>As of June 2023, \$2,085,305 of Neighbourhood Infrastructure Strategy funding from the Community Benefits Plan was disbursed for initiatives in Canada.</p> <p>Initiatives delivered in Canada include:</p> <ul style="list-style-type: none"> <li>• business development and afterschool programming</li> <li>• improvements to a public park in Sandwich, an economically disadvantaged community</li> <li>• environmental programming and community tree planting</li> <li>• community art programming</li> <li>• over \$200,000 invested in 22 community initiatives focused on programming, infrastructure and events.</li> </ul>	<p>To successfully deliver the Community Benefits Plan with BNA while:</p> <ul style="list-style-type: none"> <li>• creating opportunities for continued community involvement in the delivery of the Community Benefits Plan</li> <li>• demonstrating progress through initiative completion and investment of funds into the community.</li> </ul>

Outcome	Result indicator	Target
Ensuring sustainability and longevity while minimizing environmental impact	<ul style="list-style-type: none"> <li>• Designed POE facilities to meet LEED v4 Silver requirements.</li> <li>• Achieved Envision Platinum certification.</li> <li>• Achieved ISO 140001Third Party certification.</li> <li>• Completion of Climate Risk and Opportunities Risk identification workshop and Scope 1, 2 and 3 Greenhouse Gas (GHG) Emissions Inventory.</li> <li>• Development of the 2022 Taskforce for Climate-Related Disclosures (TCFD) Report, published in 2023.</li> <li>• Approval and publication of WDBA's Environmental, Social and Governance (ESG) Plan in 2023.</li> <li>• Amended the <i>Bridge to Strengthen Trade Act's</i> Environmental Management Plan to be relevant for current phase of construction in 2023.</li> </ul>	<ul style="list-style-type: none"> <li>• To achieve LEED v4 Silver certification on POE facilities.</li> <li>• To achieve Envision Platinum rating to ensure longevity while minimizing environmental impact.</li> <li>• To achieve ISO 14001 Third Party Certification.</li> <li>• To develop and implement process to complete annual climate risk and opportunities assessment and associated disclosures. Ongoing process.</li> <li>• To track and report on WDBA's Environmental, Social and Governance (ESG) activities and achievements.</li> <li>• To ensure environmental requirements within the Bridge to Strengthen Trade Act are relevant to the current stage of the project.</li> </ul>
Improve system connectivity to enhance the continuous flow of people and goods	<p>The Windsor-Detroit gateway is the busiest commercial land border crossing between Canada and the US. The Gordie Howe International Bridge will provide a more efficient and effective movement of people and goods through this trade corridor as a result of highway-to-highway connectivity.</p> <p>The Gordie Howe International Bridge will improve travel time for commercial and passenger traffic, maximizing traffic flow and limiting idling time. This will enhance Canadian exporters access to North American markets.</p>	<ul style="list-style-type: none"> <li>• To provide an efficient, high-capacity link between Highway 401 in Ontario and Interstate I-75 in Michigan that will include: <ul style="list-style-type: none"> <li>• advanced Intelligent Transportation System operations</li> <li>• efficient electronic tolling processing.</li> </ul> </li> </ul>
Provide reasonable and secure crossing options (i.e. network redundancy)	<p>With 27 per cent of the bi-national trade between Canada and the US crossing through the Windsor-Detroit gateway in 2022, having network redundancy will provide an additional crossing for the movement of people and goods in unforeseen circumstances, such as the blockage of the Ambassador Bridge in 2022.</p> <p>Impacts to the trade corridor can be mitigated</p>	<ul style="list-style-type: none"> <li>• To provide a safe, efficient and secure crossing in the Gordie Howe International Bridge, while giving commercial and commuter customers the options to use the crossings in the Windsor-Detroit gateway.</li> </ul>

Outcome	Result indicator	Target
<p>Provide new border crossing capacity to meet increased long-term travel demand</p>	<p>The Gordie Howe International Bridge will provide greater capacity (lanes, border inspection facilities, etc.) in the trade corridor, allowing for improved movement of cross-border, trade-related and passenger traffic.</p> <p>Traffic flows are increased and idling times are reduced due to capacity of the Gordie Howe Bridge.</p> <p>The trucking industry, including the Ontario Trucking Association, have noted that the Gordie Howe International Bridge will help to alleviate traffic concerns.</p>	<ul style="list-style-type: none"> <li>• To provide additional capacity and border processing capabilities in the Windsor-Detroit trade corridor via a: <ul style="list-style-type: none"> <li>• six-lane span, accommodating cars, trucks, oversized loads, hazardous materials.</li> <li>• multi-use path to accommodate cyclists and pedestrians.</li> </ul> </li> </ul>
<p>Improve operations and processing capabilities at the border</p>	<p>Modern technology deployed on the Gordie Howe International Bridge and associated ports of entry will be future proofed to incorporate emerging transport technologies.</p> <p>Technology driven processing capabilities at the Gordie Howe International Bridge will result in shorter crossing times for commercial and passenger traffic.</p>	<ul style="list-style-type: none"> <li>• To provide a safe, efficient and secure end-to-end border crossing system directly connecting Highway 401 in Windsor and I-75 in Detroit for Day 1 operations.</li> </ul>

# Annex 3: Financial Statements and Budgets

This Corporate Plan Summary is presented in accordance with Canadian public Sector Accounting Standards (PSAS).

**Table 9: Statement of Financial Position**

<b>Proforma Statement of Financial Position</b>						
<b>as at March 31</b>						
<b>(thousands of dollars)</b>						
	<b>Actual</b>	<b>Forecast</b>	<b>Estimate</b>			
	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
<b>FINANCIAL ASSETS</b>						
Cash and cash equivalents	21,782	39,619	14,164	13,560	12,834	12,524
Restricted cash	88,916	81,488	20,696	20,696	20,696	20,696
Accounts receivable	5,586	7,767	6,785	6,757	5,380	5,062
Deposits	82	82	82	82	82	82
<b>TOTAL FINANCIAL ASSETS</b>	116,366	128,956	41,727	41,095	38,993	38,365
<b>LIABILITIES</b>						
Accounts payable and accrued liabilities	135,537	52,560	24,123	23,490	21,387	20,758
Holdback	320,996	432,678	-	-	-	-
Environmental liability	8,381	6,705	2,514	1,676	1,676	1,676
Due to developer	661,491	671,193	657,374	643,107	628,840	614,573
<b>TOTAL LIABILITIES</b>	1,126,405	1,163,136	684,011	668,274	651,903	637,007
<b>NET ASSETS</b>	(1,010,039)	(1,034,180)	(642,284)	(627,179)	(612,911)	(598,643)
<b>NON-FINANCIAL ASSETS</b>						
Tangible capital assets	3,215,881	4,694,241	5,077,079	5,072,296	5,036,956	4,994,604
Prepaid expenses	2,645	1,373	100	100	100	100
<b>TOTAL NON-FINANCIAL ASSETS</b>	3,218,526	4,695,613	5,077,179	5,072,396	5,037,056	4,994,704
<b>ACCUMULATED SURPLUS</b>	2,208,487	3,661,433	4,434,895	4,445,218	4,424,146	4,396,061

Table 10: Statement of Cash Flow

<b>Proforma Statement of Cash Flow</b>						
<b>for the year ended March 31</b>						
<b>(thousands of dollars)</b>						
	<b>Actual</b>	<b>Forecast</b>	<b>Estimate</b>			
	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2027-2028</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>						
Cash receipts from Government transfers	745,000	1,836,162	956,685	187,714	128,285	119,344
HST Refunds	-	2,457	4,639	3,656	3,628	2,251
Other cash receipts	510	-	-	-	-	-
Transfers to International Authority	(67)	-	-	-	-	-
Proceeds from insurance claims	-	-	-	-	-	-
Interest received	3,490	-	-	-	-	-
Cash payments to suppliers	(147,601)	(468,004)	(178,305)	(117,387)	(81,250)	(75,104)
Cash payments to and on behalf of employees	(16,134)	(21,231)	(23,807)	(25,514)	(26,855)	(28,138)
Return of Parliamentary appropriations	(15,712)	-	-	-	-	-
<b>CASH PROVIDED BY OPERATING TRANSACTIONS</b>	<b>569,486</b>	<b>1,349,385</b>	<b>759,211</b>	<b>48,468</b>	<b>23,809</b>	<b>18,353</b>
<b>CAPITAL TRANSACTIONS</b>						
Cash used to acquire tangible capital assets	(581,074)	(1,338,976)	(845,458)	(49,072)	(24,534)	(18,663)
<b>CASH APPLIED TO CAPITAL TRANSACTIONS</b>	<b>(581,074)</b>	<b>(1,338,976)</b>	<b>(845,458)</b>	<b>(49,072)</b>	<b>(24,534)</b>	<b>(18,663)</b>
Effect of exchange rate changes on cash	7,076	-	-	-	-	-
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(4,512)</b>	<b>10,409</b>	<b>(86,247)</b>	<b>(604)</b>	<b>(726)</b>	<b>(310)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>115,210</b>	<b>110,698</b>	<b>121,107</b>	<b>34,860</b>	<b>34,257</b>	<b>33,531</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>110,698</b>	<b>121,107</b>	<b>34,860</b>	<b>34,257</b>	<b>33,531</b>	<b>33,220</b>

# Annex 4: Risk and Risk Response

## 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)

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	

In assessing its risks quantitatively, a more detailed and objective analysis is applied. Risks are assessed by providing a range of estimates for impacts and the probability of those impacts occurring. For 2023-24, top risks were organized by the following topics:

- BNA Oversight
- BNA Work – Planning and Execution
- Pandemic Risks
- Reputational
- Commissioning
- Operational Readiness – Toll Setting
- Environmental
- Organizational

## Addressing the OAG Special Examination Report Recommendations Related to Risk

Based on the OAG's recommendations and WDBA's Special Examination Report Action Plan addressing those recommendations (please see Annex 7), WDBA management has developed and updated risk reporting to its Board of Directors and the Committees of the Board (these Committees are described in Annex 1).

# 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 reviewed and revised its 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 *Access to Information Act* and *Privacy Act*. Specifically, WDBA updated its privacy policy and procedure to include Foreign Nationals as individuals capable of submitting requests for personal information. This was done in an effort towards creating universal access of information. WDBA is also reviewing its access to information and privacy policies and procedures to ensure compliance around retention schedules of requests, and the records within, are compliant and optimized to ATIP retention legislation. These policies and procedures support staff in fulfilling their obligations under the Acts, WDBA's overall compliance and work in coordination with mandatory bi-annual access to information and privacy training to support understanding of this 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 for Board of Directors, Employee Code of Conduct, Workplace Harassment and Violence Prevention and Resolution Policy and procedures have been previously operationalized. WDBA has provided the necessary training to staff. 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's Vice President Team has gender parity and WDBA employees comprise 45 per cent female and 55 per cent male. WDBA is currently undertaking a Diversity, Equity and Inclusion survey to track trending and support future action items.
- **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.

In terms of compliance with the Act, WDBA 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. WDBA also provides a French language interpreter at public meeting and media events held in Canada. WDBA has also developed an Official Languages Policy that is pending approval. This policy is consistent with and addresses pertinent parts of the Act, including language of work (Part V), advancement of English and French (Part VII). It also incorporates the Part IV work that WDBA is currently doing.

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 select 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:** WDBA will continue to ensure that it meets the requirements of the Canada Labour Code. As such, WDBA continues to review and update its human resources-related policies to reflect any amendments to the Code, including the recent amendment to provide employees with up to 10 days of paid medical leave. Due in part to this amendment, WDBA has consolidated its HR leaves policies into one document, titled “Leave and Leave Benefit Policy”.
- **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. WDBA also conducts ethics suite training for new WDBA employees, which includes an overview of the Act, WDBA’s Disclosure of Wrongdoing Policy and its associated procedures. For 2021-2022 there was one (1) disclosure of wrongdoing received, which was addressed under WDBA’s Code of Conduct and Workplace Harassment and Violence Prevention and Resolution Policy and Procedure.
- **Canada’s Corruption of Foreign Public Officials Act and Criminal Code and US Foreign Corrupt Practices:** WDBA has developed an Anti-Bribery and Anti-Corruption Policy to reiterate WDBA’s commitment to these laws. WDBA has not received any report, complaints, or disclosures regarding violations of these laws and the policy. Compliance with WDBA’s Anti-Bribery and Anti-Corruption Policy has also been included as part of the terms and conditions of WDBA procured contracts. The continuing ethics suite training involving new WDBA employees also covers an overview of the Anti-Bribery and Anti-Corruption Policy.
- **Accessible Canada Act:** WDBA implemented an Accessibility Policy and finalized its initial Multi-Year Accessibility Plan (2022-2024) within the regulated timelines in 2022-23. WDBA’s Accessibility Plan is available on its website at <https://gordiehoweinternationalbridge.com/en/Accessibility>.
- **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 formation of a 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 has updated its Travel, Hospitality, Conference and Event Expenditures Policy 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.

WDBA also supports and complies with other legislation, including:

- *Financial Administration Act*
- *International Bridges and Tunnels Act*
- *Bridge to Strengthen Trade Act*
- *Canadian Environmental Assessment 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 the actions taken on these priorities, as noted in section 2.4, WDBA has also placed emphasis on:

- **Transparency:**

- Transparency is fundamental in keeping the public informed on the project. Open communication with the media, future users, partners, host communities and the general public is essential for WDBA to achieve its objectives and its vision. The WDBA-managed website is one of the tools used to achieve this goal.

In addition to updates on the project via the website's photo and video galleries, WDBA proactively discloses on its website various reports that provide information of interest to stakeholders and partners. This includes its quarterly financial reports, annual reports summaries of its Corporate Plans and the final report of the Auditor General of Canada's Special Examination of WDBA. The Community Benefits Plan Year-In-Review is also published on the website, providing the public and the host communities access to community benefits information. The website also hosts information related to access to information requests.

- **Gender based analysis plus:**

- WDBA is currently working towards implementing improved resources to assist in strengthening reporting as it relates to gender-based analysis. Through the establishment of an internal Pay Equity Committee, WDBA will enhance its evaluation criteria to best ensure gender-based objectives are achieved.

- **Diversity and employment equity:**

- WDBA continues to have notable employment equity including, but not limited to, gender and linguistic diversity of both staff and Board of Directors.

There is a very visible and equitable representation from women within WDBA's staff, which currently represents 45 per cent of full-time equivalents. In addition, within the senior management team (Director level and above) nine (9) of the 23 positions are currently filled by women. In terms of WDBA's Board, it continues to have gender parity.

External to the organization, the project demonstrates its commitment to DE&I within the community through the strategies within the Community Benefits Plan. Under the Workforce Development and Participation Strategy this includes leveraging partnerships that serve equity-seeking groups and

workforce and training-relating engagements with women, youth and other equity seeking groups. Under the Neighbourhood Infrastructure Strategy, investments were made in programming and infrastructure that is accessible for Black, Indigenous and People of Colour (BIPOC) youth, seniors and community members of varying abilities, and celebrating the history of local cultures through art projects and storytelling.

- **Indigenous engagement:**

- WDBA continues to engage Caldwell First Nation and Walpole Island First Nation on environmental consultations, Community Benefits Plan initiatives and deliverance, including workforce development opportunities, general outreach and partnership opportunities. Following feedback from Windsor-based Indigenous Peoples, a new community benefit initiative providing youth-based programming will launch in early 2023 and continue through 2024, with a focus on Indigenous Peoples living in the area that are not served by Walpole Island First Nation or Caldwell First Nation.

- **Safe workspaces:**

- In creating a safe work environment WDBA has implemented an update to its Medical and Leaves policies, effective December 1, 2022, in line with the amendments to the Canada Labour Code. Additionally, in calendar year 2022, WDBA completed a Workplace Violence and Harassment refresher training for all employees.

- **Accessibility:**

- In line with legislated targets and regulations in effect as of December 2021, WDBA implemented an Accessibility Policy and finalized its initial Multi-Year Accessibility Plan (2022-2024) within the regulated timelines in 2022-23. WDBA's Accessibility Plan is now available on its website at <https://www.gordiehoweinternationalbridge.com/en/Accessibility>.

- **Contribution to Greening Strategy:**

- WDBA completed the "Crown Corporation Request for Information on Greening Operations" in 2022-23, at Treasury Board of Canada Secretariat's request.
- WDBA is also continuing to incorporate the Greening Government Strategy into its sustainability management objectives. This includes a focus on the possibility of achieving items related to sustainability, listed in section 3 of this Corporate Plan Summary (zero-emission or hybrid fleet for any new leases specifically into the OMR phase of the project) to align with the Greening Government commitments of at least 75 per cent of new light-duty fleet vehicle purchases being zero-emission vehicles or hybrids, with the objective that the government's light-duty fleet comprises 100 per cent zero-emission vehicles by 2030.

- **Climate-related risk financial disclosure:**

- The work plan for WDBA's Task Force on Climate-Related Financial Disclosures (TCFD) was created and implemented in 2022-23. This initiative is a cross-collaboration between WDBA's Finance and Environmental teams.
- This TCFD work plan includes a Gap Assessment and Roadmap, Climate Risk Assessment, Greenhouse Gas Inventory.
- The first TCFD Report will be available in early 2023. This reporting will also be conducted in subsequent years in accordance with WDBA's now established a process.

- **ESG Principles in procurement:**







- Through WDBA's Corporate Sustainable Management Committee and in alignment with the Greening the Government Strategy, WDBA is conducting research to identify opportunities to include ESG-related language within the organization's procurement documents as appropriate.

# Annex 7: WDBA’s Special Examination Report Action Plan


In response to the special examination by the Office of the Auditor General of Canada, Windsor-Detroit Bridge Authority presented the following detailed action plan that addresses the audit recommendations contained in the “Report of the Auditor General of Canada to the Board of Directors of Windsor-Detroit Bridge Authority.”








In accordance with a motion adopted by the Standing Committee on Public Accounts, this action plan includes specific actions and timelines for their completion for addressing recommendations and specifies individuals responsible for addressing them.




Status of actions is also presented and measured according to the following key:





					
<b>On Target</b>	<b>Off Target</b>	<b>Achieved</b>	<b>Critical</b>	<b>Not Started</b>	<b>Deferred</b>

This action plan is presented on behalf of the Executive Leadership Team at Windsor-Detroit Bridge Authority on May 1, 2023.

OAG Recommendation	Management Response	Action	Responsible Individual	Timeline for Completion	Status (as of May 1, 2023)
The corporation should engage with the Minister of Intergovernmental Affairs, Infrastructure and Communities (now, the Minister of Housing, Infrastructure and Communities) to ensure that appropriate appointments to the board are timely and include staggered terms.	Agreed. The corporation will continue to engage with the Minister of Intergovernmental Affairs, Infrastructure and Communities and Infrastructure (now, the Minister of Housing, Infrastructure and Communities). Canada to support decision making on board appointments, the timing of appointments, and the use of staggered terms for board members.	Continue to discuss this topic with the department at regular governance meetings, noting that three expired positions were filled in 2022.	Vice President, Corporate Affairs and External Relations	Ongoing	

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The corporation should ensure that the board receives the information it needs for effective oversight and decision making.	Agreed. Management will work with the board over the 2022–23 fiscal year to identify key information that will enable strengthened monitoring and reporting on the corporation’s business, activities, and affairs.	Develop Board report that more clearly connects its additional and detailed reporting to the strategic objectives to provide a seamless correlation between the activities, the status/performance and the associated strategic objective.	Vice President, Corporate Affairs and External Relations	January 31, 2023	
		Develop Board report that identifies the key risks that threaten risk tolerance levels.	Vice President, Engineering	February 21, 2023	
		Develop Board report that identifies the risk mitigation measures owned by the Board.	Vice President, Engineering	February 21, 2023	
		Develop written quarterly and annual ethical report.	General Counsel	September 23, 2022	
		Develop procedure for the appointment of officers, including Board reporting on information on the reasonable remuneration of its officers.	General Counsel	September 30, 2022	
		Develop the corporation’s salary, hiring, and promotion guidelines to include guidance on salary upon appointment, progression through the salary levels, and choice of staffing processes.	General Counsel	January 31, 2023	
The corporation should ensure that officers are appointed by the board before they begin their duties. The board should reconsider which authorities and powers it wishes to delegate and ensure that the bylaws and the delegation of financial authority are aligned.	Agreed. During 2022, the corporation will establish a process for the appointment of officers by the board and will review its bylaws and delegation of financial authority for alignment and to see if clarity can be added to avoid misinterpretation.	Revise Bylaws to clarify CEO as officer and authority to hire. Engage INFC. Obtain Board approval.	General Counsel	November 18, 2022	

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The corporation should develop performance indicators and targets that would allow it to measure, monitor, and report to the board on its progress against strategic objectives and on the effectiveness of its activities and deliverables.	Agreed. Management will review the performance indicators for the corporation's strategic objectives as part of the 2023-24 corporate planning process and improve performance indicators and targets as required. Future planning processes will also incorporate this type of review on its performance measurement reporting framework.	Integrate performance indicators into the 2023-24 Corporate Plan and improve reporting on strategic objectives performance measurements.	Vice President, Corporate Affairs and External Relations	January 31, 2023	
To strengthen risk identification and assessment, risk mitigation, and risk monitoring and reporting, the corporation should review its risk management framework.	Agreed. The corporation will review its risk management framework over the 2022-23 fiscal year with a focus on designing, monitoring, and evaluating the effectiveness of mitigation measures.	Revise enterprise risk management framework to define key terms. Update the Enterprise Risk Management Policy to capture them in definitions. Provide guidance on interpretation, how to record, update and maintain. This will include clarity on how existing controls and completed mitigation actions impact the current and the target assessment. An overall review of risk documentation is planned to ensure all defined terms are used consistently across the risk framework and reporting.	Vice President, Engineering	June 30, 2023	
		Revise the corporation's risk management process to provide guidance on the design of risk mitigation measures, how to design the measures within the corporation's risk appetite and the actions required if the organization is outside of an approved tolerance.	Vice President, Engineering	June 30, 2023	

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		WDBA will continue to progress the risk appetite framework to include more clarity and guidance on risk appetite tolerances and how they are measured and assessed to determine and document whether the organization is within approved tolerances. Develop a process to report against risk tolerance levels for key risks, align risk dimension with risk tolerance and define risk tolerance in measurable terms for all dimensions.	Vice President, Engineering	June 30, 2023	
The corporation should obtain assurance over the operating effectiveness of the controls and the integrity of the software used to host and manage all of the project information.	Agreed. In March 2022, the corporation revised its contract with the Owner's Engineer to require annual controls reports so that it has assurance over the operating effectiveness of the controls of the software used to manage project information.	Revise contract to require annual controls.	General Counsel	March 1, 2022	
The corporation should explore ways to further address and resolve its challenges in retaining its executives.	Agreed. As related to executive talent management, the corporation will review its recruitment practices to ensure the suitability of prospective candidates. Over 2022, the corporation will further develop its retention strategies.	Executive Leadership Team to meet to review recruitment practices. Further develop retention strategies.	General Counsel	March 31, 2023	
The corporation should implement processes to engage employees in preparation for the operations, maintenance, and rehabilitation phase of its mandate.	Agreed. As part of operational readiness planning in 2022, the corporation will develop frequent staff engagement points to convey information regarding progress towards operational readiness. Additionally, as part of the change management plan and employee retention plan, the corporation will begin to assess employee transition options.	Develop communication plan for frequent staff engagement on progress towards operational readiness.	Vice President, Corporate Affairs and External Relations	March 31, 2023	
		Finalize change management plan and employee retention plan. Meet with Executive Leadership Team to assess employee transition options.	General Counsel	March 31, 2023	