

THE FEDERAL BRIDGE CORPORATION LIMITED DETAILED ACTION PLAN
to the recommendations of the Special Examination Report of the Spring 2022 Report of the Auditor General of Canada

Report Ref. No.	OAG Recommendation	Corporation Response	Description of Final Outcome/Result Expected	Expected Final Completion Date	Key Interim Milestones (Description/Dates)	Responsible Organization/ Point of Contact (Name, Position, Tel #)	Indicator of Achievement (For Committee Use Only)
34	The corporation should ensure that the board receives complete reporting on compliance with legislative authorities and results of conflict-of-interest processes, to support effective board oversight and decision-making.	Agreed. The corporation's Board of Directors currently receives compliance reporting on key authorities. The corporation has contractual relationships with bi-national entities and bridge operators for the operation of specific international bridges that govern the nature of the relationship and the obligations of each party per applicable laws, diplomacy and governance considerations. These agreements are subject by the corporation to independent third-party audits per negotiated bi-national agreements. Subject to these agreements, the corporation commits to conducting a review of the reporting to the Board of Directors on applicable legislation relevant to the corporation within the 2022–23 to 2026–27 planning period. In its oversight of conflict of interest, the corporation has formal policies, internal controls and targeted activities in place to protect its interests. The corporation has established a reporting by exception framework through the Chief Executive Officer to the Board of Directors. The corporation commits to reviewing its conflict of interest reporting practices within the 2022–23 fiscal year, with an aim to continuous improvement.	<p>Legislation response: The corporation will provide further in-depth reporting to the FBCL Board of Directors pertaining to the applicable legislative requirements of its bridge portfolio.</p> <p>Conflict of Interest response: The corporation will schedule a report to its Board of Directors on the status of all FBCL (parent company) employees' annual Conflict of Interest declarations. In addition, the corporation will summarize the conflict of interest policies and processes in place at its bridge operator locations, and update the FBCL Board of Directors, at a minimum, annually. Finally, the corporation will continue to abide by its practice of reporting by exception for any material declaration that may occur outside of annual reporting.</p>	<p>Legislation response: March 31, 2026</p> <p>Conflict of Interest response: March 31, 2023</p>	<p>Legislation response:</p> <ul style="list-style-type: none"> • March 31, 2023: <ul style="list-style-type: none"> ○ Compilation, from existing reports, of primary legislation requirements pertaining to FBCL parent company to report to the FBCL Board of Directors. • March 31, 2024: <ul style="list-style-type: none"> ○ Deliver new legislative obligations report to the FBCL Board of Directors pertaining to FBCL parent company. • March 31, 2025: <ul style="list-style-type: none"> ○ Compilation of primary legislation requirements pertaining to FBCL partner bridge operators and relevant reporting mechanism per bi-national agreement in place, at each bridge location. • March 31, 2026: <ul style="list-style-type: none"> ○ Deliver to the FBCL Board of Directors reporting pertaining to consolidated FBCL. <p>Conflict of Interest response:</p> <ul style="list-style-type: none"> • March 31, 2023: <ul style="list-style-type: none"> ○ Report to the FBCL Board of Directors on the status of all FBCL parent company employees' declarations to the Conflict of Interest Policy. ○ Update the FBCL Board of Directors as to the conflict of interest policies and procedures in place at FBCL partner operators. 	Remi Paquette, FBCL Chief Corporate Services Officer 613-366-5074 ext. 120	

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38	The corporation should formalize its information requirements with the bridge operators in its 3 binational bridge partnerships.	Agreed. The corporation agrees that there is benefit to an increased formalization of detailed information requirements that support the agreements in place at its crossings. The corporation will review all information exchanges linked to each agreement in place for enhanced documentation by the end of the 2023–24 fiscal year.	The corporation will supplement its annual reporting practices by maintaining an annual checklist of information required from each subsidiary or partner bridge operator, in conjunction with the terms of each individual bi-national agreement in place per location.	March 31, 2024	<ul style="list-style-type: none"> • March 31, 2023: <ul style="list-style-type: none"> ○ Review of all documentation normally requested and received, across all departments of FBCL, from subsidiary or partner bridge operators. • March 31, 2024: <ul style="list-style-type: none"> ○ Reporting to CEO of completeness of information reporting each fiscal quarter. 	Richard Iglinski, FBCL Chief Financial Officer 613-366-5074 ext. 111	
48	The corporation should define specific targets and time-bound milestones for the performance indicators related to its strategic objectives.	Agreed. The corporation resolves to review its performance targets and objectives methodology to enhance information for users and include these revisions in the Corporate Plan for 2023–24 to 2027–28 as well as in the 2023–24 Annual Report.	The corporation will provide an updated view of its performance objectives, with measureable targets included. In addition, the corporation will report against these targets.	June 30, 2024 (pertaining to 2023-24 Annual Report)	<ul style="list-style-type: none"> • January 31, 2023: <ul style="list-style-type: none"> ○ The corporation's 2023-24 to 2027-28 Corporate Plan will improve over the Corporate Plan 2022-23 to 2026-27, to complete an updated view of its performance objectives, with measureable targets included. • June 30, 2024: <ul style="list-style-type: none"> ○ The corporation's 2023-24 Annual Report will include reporting against targets outlines in the 2023-24 Corporate Plan. 	Richard Iglinski, FBCL Chief Financial Officer 613-366-5074 ext. 111	
49	The corporation should establish performance indicators and targets that directly address its mandate that its international bridges and associated structures be safe and efficient for users.	Agreed. The corporation agrees that performance indicators and targets are important measurements of its achievement of the mandate and resolves to review its methodology to enhance information to users and include these revisions in the corporate plan for 2023–24 to 2027–28 as well as in the 2023–24 annual report.	The corporation will provide an updated view of its performance indicators, with measureable targets included. In addition, the corporation will report against these targets.	June 30, 2024 (pertaining to 2023-24 Annual Report)	<ul style="list-style-type: none"> • January 31, 2023: <ul style="list-style-type: none"> ○ The corporation's 2023-24 to 2027-28 Corporate Plan will improve over the Corporate Plan 2022-23 to 2026-27, to complete an updated view of its performance indicators, with measureable targets included. • June 30, 2024: <ul style="list-style-type: none"> ○ The corporation's 2023-24 Annual Report will include reporting against targets outlines in the 2023-24 Corporate Plan. 	Richard Iglinski, FBCL Chief Financial Officer 613-366-5074 ext. 111	

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55	The corporation should integrate environmental and sustainable development risks into its risk management processes in order to identify, mitigate, monitor, and report on its environmental and sustainable development risks.	Agreed. The corporation has long-established and responsible environmental and socially responsible practices and processes embedded into all of its bridge operations and major capital projects. The corporation's Board of Directors began training on environment, social, and governance frameworks in 2018, and most recently in 2020–21, a comprehensive climate change study across its entire portfolio was performed. In October 2021, the corporation has initiated a strategic process to integrate all sources of current information and activities into a formal environmental, social, and governance framework. Once the modern framework is in place, the corporation will reassess its risks and mitigation measures as part of its enterprise risk management program. A target date of the end of fiscal 2023–24 is set for completion of all related documentation.	The corporation will update needs and requirements in its Enterprise Risk Management (ERM) program to align with the development of its Environmental, Social, and Governance (ESG) framework. Relating to both ERM and ESG policies, the process and reporting are evergreen for the corporation.	March 31, 2024	<ul style="list-style-type: none"> • June 30, 2023: <ul style="list-style-type: none"> ○ Identification of required updates for ERM (pertaining to ESG). • March 31, 2024: <ul style="list-style-type: none"> ○ Initial reporting of ESG elements in FBCL's ERM. 	Remi Paquette, FBCL Chief Corporate Services Officer 613-366-5074 ext. 120	
59	The corporation should document, in its risk register, mitigation measures for all risks, including those it has assessed as having effective risk management in place.	Agreed. The corporation agrees that the risk register should include mitigation measures for all risks, including those not currently reported to the board, and shall review the manner of documentation of such reporting by the end of the 2022–23 fiscal year.	The corporation will include regular reporting to the FBCL Board of Directors in its ERM reporting cycle on all risks contained in the risk register.	March 31, 2023	<ul style="list-style-type: none"> • March 31, 2023: <ul style="list-style-type: none"> ○ Updated reporting process/cycle for ERM in place for FBCL Board of Directors reporting. 	Remi Paquette, FBCL Chief Corporate Services Officer 613-366-5074 ext. 120	

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71	The corporation should complete its development of a digitized asset inventory and database system to track and analyze bridge and related structure data.	Agreed. The corporation is proud of the quality of its asset management practices as demonstrated through the results of its annual independent inspections of its bridges and facilities. The corporation supports the view that the completion of the digitization of its asset inventory will be a valuable tool that will supplement existing quality asset management practices, and will allow continuity in the effective delivery of its mandate. Since 2015, the corporation has been actively engaged in the modernization of its asset maintenance planning and workflows to best inform and execute on future works. An asset management program was designed and implementation initiated. Most recently (in September 2021), the conversion of asset information to electronic documentation of its assets through a geographic information system was initiated and has provided immediate results. Further investments are subject to the critical financial impact of the reduced traffic due to the ongoing COVID-19 border restrictions. The ultimate strength and timing of the recovery of cross-border traffic will guide when this comprehensive program can be fully realized.	The corporation will complete the digitization of its infrastructure assets within a Geographical Information System (GIS), mapping out all FBCL owned and/or operated infrastructure.	Normally, 5-10 years, with continuous investment. Current timing is undetermined, due to the detrimental and long-lasting fiscal effects of the pandemic on international bridge revenues and funding availability.	All timelines are based on funding availability ("F"), plus the number of years from the commitment to completion. <ul style="list-style-type: none"> • F+1.5 years <ul style="list-style-type: none"> ○ GIS Platform Development and employee development– at Blue Water Bridge location. • F+2.5 years <ul style="list-style-type: none"> ○ Complete GIS digitization of Blue Water Bridge location infrastructure. • F+3 years <ul style="list-style-type: none"> ○ Computerized maintenance management system and Asset Management future planning modules deployed for Blue Water Bridge. • F+4 years <ul style="list-style-type: none"> ○ Complete GIS digitization of all remaining bridge locations' infrastructure, and assess needs pertaining to further Asset Management modules for these locations. 	Warren Askew, FBCL Chief Operating Officer 519-336-2720 ext. 303	