

WINDSOR-DETROIT BRIDGE AUTHORITY CORPORATE PLAN SUMMARY



For the Planning Period
2021-22 to 2025-26



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

We wish to acknowledge that the land in Canada where the Gordie Howe International Bridge project is being constructed sits on Anishinaabe Territory. The Anishinaabeg in the Windsor area are known as the Three Fires Confederacy which consists of the Ojibwe, Odawa, and Potawatomi Nations. This land has also served as a place of refuge for the Huron/Wendat people.

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Executive Summary

Windsor-Detroit Bridge Authority's (WDBA) mandate is to construct and/or operate the Gordie Howe International Bridge. With the Gordie Howe International Bridge project fully in the 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 itself is comprised of the following components:

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

Spanning Windsor, Ontario and Detroit, Michigan, the Gordie Howe International Bridge project has an international scope that has as a core purpose to help improve the movement of goods and people through a significant trade corridor.

WDBA continues to achieve planned milestones and goals related to its strategic objectives, including, progress on the construction of the Gordie Howe International Bridge project (e.g. completion of the main tower foundations), having all US properties handed over to BNA, continued development of WDBA's relationship with BNA, successful delivery of the project through positive and effective stakeholder and shareholder engagement as well as continued preparation for the operations phase of the Gordie Howe International Bridge project.

WDBA also continues to manage challenges faced by the organization as related to project delivery, including COVID-19. Through COVID-19, WDBA's oversight of the Gordie Howe International Bridge project and construction activities continued on site, observing the necessary protocols to keep workers safe. WDBA took the necessary and appropriate steps in monitoring the project in relation to the potential effects of COVID-19.

For FY 2021-22, WDBA's strategic objectives include:

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

Working toward these objectives, this Corporate Plan Summary emphasizes WDBA's continued and stringent oversight to the design, construction and overall delivery of the Gordie Howe International Bridge project throughout the design-build phase. In achieving these objectives, WDBA's activities will also align with the Government's priorities, announced in October 2020, which include:

- Protecting Canadians from COVID-19
- Helping Canadians through the pandemic
- Building back better – a resiliency agenda for the middle class
- The Canada we're fighting for

For FY 2021-22, WDBA's projected budget costs are: Operating Budget of approximately \$117 million, and Capital Budget of approximately \$502 million.



1. OVERVIEW

1.1 Mandate

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

1.2 Key Authorities

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

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

1.3 Values of WDBA

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

OUR PURPOSE

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

OUR TEAM

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

OUR VALUES

We treat each other with kindness and respect.

Talent and diversity are the cornerstones of our success. Passion drives our creativity and innovation.

Our communities inspire us.

We take pride in our work and celebrate accomplishments.



1.4 Main Activities and Principal Programs

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

- Design, build, inance, operate and maintain the **Canadian Port of Entry (POE)**, with the agreement of the Canada Border Services Agency (CBSA) and the Canadian Food Inspection Agency (CFIA).
- Design, build, inance, operate and maintain a new six-lane cable-stayed **bridge** between Windsor, Ontario and Detroit, Michigan.
- Design, build, inance, operate and maintain the **US POE**, with the agreement of US Federal Agencies (the General Services Administration and Customs and Border Protection [CBP]).
- Design, build and inance 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 are ongoing and advancing on all four (4) components:

- **Canadian POE** – Earthworks on both POEs has been substantially completed in preparation for building and pavement construction.
- **Bridge** – WDBA has advanced construction of the Bridge component with completion of the main tower foundations.
- **US POE** – Earthworks on both POEs has been substantially completed in preparation for building and pavement construction.
- **Michigan Interchange** – Work on the Michigan Interchange has also progressed with the widening of I-75, interchange ramps construction and bridgework at Springwells, Livernois and Clark Street bridges, as well as service drive reconstruction.

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.





2. CURRENT OPERATING ENVIRONMENT

A wide range of factors can impact an organization's ability to successfully execute its mandate. Internal and external factors can influence policy decisions, affecting the progress of the Gordie Howe International Bridge project or have impacts on the organization's ability to achieve its goals.

2.1 Internal Environment

WDBA (as of December 31, 2020) WDBA has 93 employees (92 WDBA employees and one (1) agency employees) to meet the demands of the design-build phase of the Gordie Howe International Bridge project.

WDBA continuously re-assesses opportunities and threats related to the delivery of the Gordie Howe International Bridge project.

The following table provides an analysis on internal opportunities and threats.

Table 1: Internal Opportunities and Threats

Internal Opportunities	Internal Threats
<p>Strengthening relationships with project partners: This includes WDBA’s relationship with BNA, Michigan and its shareholder, the Government of Canada. WDBA continues to manage the contractual relationship with BNA.</p> <p>There is also an opportunity to continue strengthening the relationship between WDBA and Michigan, and in particular with MDOT, in order to support project success. WDBA has ongoing communication with Michigan and MDOT. This is evident in WDBA’s work with MDOT and BNA on Federal Aid Eligibility Requirements. Please see Section 3 for more detail.</p> <p>WDBA will continue to foster and maintain its relationship with its shareholder, the Government of Canada. This will be accomplished by continuing/developing the various mechanisms to communicate and share information. Please see Section 3 for more detail.</p> <p>Operational Readiness: With the goal of the Gordie Howe International Bridge to become the crossing of choice for travellers and commercial trade in the Windsor-Detroit gateway, WDBA is exploring the use of innovative technologies that will provide a seamless crossing. WDBA will focus on developing and providing a customer-centric experience to all those who will use the bridge. In addition, WDBA continues to implement its operational readiness plan, with a focus on planning the organization’s transition from the design-build phase to the operations phase.</p>	<p>Retention of employees: There may be a risk of losing staff before terms end and phases transition. This could lead to a loss of institutional knowledge which is increasingly important as the design-build phase progresses. WDBA has been working to review and extend employee terms that are expiring, as appropriate for the work and project, and to develop additional retention strategies. Cross-training, knowledge transfer, documentation, as well as the use of consultants will help mitigate this risk.</p> <p>Expiring Terms of Board Members and CEO: While WDBA’s Board of Directors (WDBA Board) is currently operating at its full complement, the appointment terms of the individual Board members, including the Chair and CEO expire between 2021 and 2023 (please see Annex 1 for more detail), during the design-build phase of the Gordie Howe International Bridge project.</p> <p>WDBA has taken the following actions in preparation of the expiring terms of Board members: surveying Board members’ intent on re-appointment, developing a skills matrix and capacity assessment for completion by Board members (WDBA is working with Infrastructure Canada to communicate additional/required skillsets or gaps to the Minister), the desire for staggered Board terms and on the planned recruitment, proposed timing, and communication and outreach strategy to minimize disruption during the design-build phase. Likewise, in anticipation of expiring terms of Board members and the potential need to on-board new Directors, WDBA has updated its on-boarding/orientation materials.</p>

2.2 External Environment

Given the complexity of the Gordie Howe International Bridge project as well as the international nature of the project, a number of factors in the external environment influence WDBA’s ability to achieve its objectives. Opportunities and threats in the external environment include the following.

Table 2: External Opportunities and Threats

External Opportunities	External Threats
<p>Robustness of the Community Benefits Plan: The Community Benefits Plan, a key feature of the project, provides a unique opportunity to generate positive outcomes for the Windsor-Detroit region and the corresponding communities of Sandwich and Delray, respectively 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.</p> <p>Leveraging/Planning Economic Opportunities from the Gordie Howe International Bridge: With the Government of Canada’s investment in the Windsor-Essex County region via the Gordie Howe International Bridge, there exists an economic opportunity for the region. WDBA is and will continue working with leaders in the community, to explore creative ways to leverage the Gordie Howe International Bridge project to attract new business, industries, and talent to the Windsor-Essex region.</p> <p>Keeping key stakeholders informed: WDBA will continue to keep Canada and Michigan, as co-owners of the bridge, well informed of decision making as related to the execution of the Project Agreement, as well as any developments of the project and provide regular updates to the shareholder. Continued communications with key external stakeholders provide opportunities for support of the project.</p>	<p>COVID-19: The pandemic has the potential to affect the Gordie Howe International Bridge project in different ways, including as potential claims.</p> <p>Cyber Risk: With potential for a cyber security event, WDBA has conducted training with all staff to increase awareness on cyber security. It continues to remind staff of potential threats through internal email reminder campaigns. WDBA has also implemented several hard controls to protect the IT system and minimize vulnerability, including malware protection and two-step verification for email service.</p>

2.3 Year in Review & Key Strategic Issues Facing WDBA

This section provides an overview of WDBA’s progress on its 2020-21 strategic objectives. Over the 2020-21 fiscal year, WDBA continued to deliver on the following:

- continuing to deliver on WDBA’s mandate
- strengthening the relationship developed with BNA to ensure that decisions are well-informed
- continuing stakeholder and shareholder engagement to maintain support
- preparation and implementation of the plan to support transition to operations.

For this Corporate Plan Summary, the following provides a snapshot of WDBA's progress on its strategic objectives and includes the effects of the COVID-19 pandemic throughout FY 2020-21. For a more in-depth overview of all the activities completed over FY 2019-20, please visit WDBA's website.

2.3.1 Continuing to Deliver on WDBA's Mandate

This strategic objective includes the following activities:

- facilitating the design and construction of the Gordie Howe International Bridge project
- site preparations (including, US Property acquisition, Canadian Early Works and Utility Relocations, US Utilities Relocation)
- a continuation to executing on oversight plans
- continued organizational development during the design-build phase.

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

In FY 2020-21, substantial progress was made on the Gordie Howe International Bridge project, with completion of the main tower foundations on both sides of the Detroit River and commencement of construction of the towers above ground. Additionally, site preparation and earthworks on the US and Canada POEs were substantially completed as well as three (3) replacement bridges over I-75 on the Michigan Interchange.

It should be noted that construction has continued on all project components throughout the COVID-19 pandemic, while ensuring staff health and safety remained paramount in WDBA's decisions and actions as a corporation and on the project. Also, WDBA, MDOT and Owner's Engineer staff continued to provide oversight at the construction site, review submittals and engage with BNA to limit impact on the project.

Site Preparations (includes, US Property acquisition, Canadian Early Works and Utility Relocations, US Utilities Relocation)

US Property Acquisition

In FY 2020-21 substantial progress was made by MDOT – the department responsible for all US property acquisitions in Michigan related to the Gordie Howe International Bridge project, with oversight from WDBA.

As of September 2020, the last outstanding parcel came into MDOT's possession. Additionally, environmental remediation was completed on this parcel. BNA was provided access to these lands on December 11, 2020. All industrial demolitions have also been completed.

Canadian Early Works and Utility Relocations, US Utilities Relocation

Early Works activities including utility relocations were completed in December 2019 and turnover of the remainder of the Canada POE Lands to BNA occurred on June 1, 2020, as committed in the Project Agreement.

Utility relocations on the US POE and the Michigan Interchange sites, undertaken by WDBA as part of Advanced Works, were completed in December 2019. Any and all remaining US utility work is to be undertaken by BNA.

A Continuation to Executing on Oversight Plans

Important to the design and construction of the Gordie Howe International Bridge project, is adherence to the standards provided within the Project Agreement. The following include some of WDBA's oversight mechanisms promoting adherence to the Project Agreement:

- Project Governance Framework meetings – WDBA has developed a project governance framework for the design-build phase of the Gordie Howe International Bridge project, along with associated policies and procedures necessary to manage the project and all its scopes of work. WDBA's governance framework provides forums where regular discussions (ranging from weekly to monthly) are held on project issues.
- Weekly-BNA meetings – Meetings between WDBA and BNA have focused on areas related to process improvements in change appraisals and BNA's quality management system.
- Engagement of external experts on P3 projects – WDBA leverages the experience and expertise of external advisors to provide input and advice on items ranging from technical aspects of the project to strategy development.
- Owner's Engineer oversight role – The Owner's Engineer supports WDBA's oversight function of the project, assisting WDBA in meeting its contractual responsibilities during the design-build phase in accordance with the Project Agreement.
- Internal Audits – WDBA business units conduct internal audits to ensure compliance with the Project Agreement and promote successful project outcomes.

Continued Organizational Development During the Design-Build Phase

In FY 2020-21, WDBA maintained a qualified and empowered team to achieve its mandate. As of December 31, 2020, there were 93 employees (92 WDBA employees and one (1) agency employee). WDBA anticipates 103 employees (101 WDBA, two (2) agency) by Q1 of FY 2021-22, to meet the demands of the design-build phase of the Gordie Howe International Bridge project. WDBA also reviewed its Total Compensation Framework to ensure it is providing a comprehensive and competitive package. Some of the new benefits WDBA has added to this package include flexible work arrangements (remote work, compressed work week and flexible hours).

In addition to these efforts, as part of its Operational Readiness Management Plan, WDBA continued to focus on planning the organization's transition from the design-build phase to the operations phase so that WDBA can ensure, not only an efficient first year of operations, but also a successful operations phase.

2.3.2 Strengthening the relationship developed with Bridging North America to ensure that decisions are well-informed

WDBA continues to develop its relationship with BNA. Throughout the design-build phase, WDBA has taken an active oversight role on the project and has worked with BNA from the Board level to its management and field-level staff to address issues/concerns related to the project. Actions have included the initiation and continuation of meetings between WDBA and BNA. These include:

- Board-to-Board Meetings and Executive Discussions – These high-level meetings between the boards of WDBA and BNA have resulted in the establishment of working level teams to collaboratively address issues. As WDBA will continue to work collaboratively with BNA to resolve issues as they arise, these meetings have helped in improving communications between BNA and WDBA. Additionally, regular weekly CEO-to-CEO discussions have taken place.

- Quality Management Committee – This Committee was established to ensure the quality provisions and requirements outlined in the Project Agreement and the associated Quality Management Plan/System.
- Facilitated discussions – The goal of these types of sessions is to build and foster a relationship with BNA, to promote open communication, help with issues identification and escalation that supports WDBA in fulfilling its mandate so that the benefits of the project can be achieved.

For more detail on upcoming activities as it relates to strengthening the relationship developed with BNA, in 2021-22 and the planning period, please see Section 3.

2.3.3 Continuing stakeholder and shareholder engagement to maintain support

WDBA continued to deliver a successful stakeholder engagement and communications strategy over FY 2020-21. With frequent community, individual and media engagements taking place, even throughout the COVID-19 pandemic, WDBA is building upon its strong reputation as a reliable and trusted community member. In fact, the impact of the pandemic was limited as all planned activities resumed by Q2 of FY 2020-21, with a modified approach to support social distancing and an increased reliance on virtual technology.

WDBA has been recognized with prestigious awards including a Gold award in the Best Corporate Social Responsibility category in the Canadian Public Relations Society's National Awards of Excellence program. This has helped build credibility and reliability within the project's host communities and elevate project recognition on a national level.

Achievements throughout the year on the Community Benefits Plan include funding of community art projects, investments in local business development programs, distributing funds to community non-profit organizations, participating in job fairs, and hosting of procurement events for local vendors.

In terms of its relationship with the shareholder, WDBA has maintained regular engagement with Infrastructure Canada at all levels, with increased contact during the earliest stages of the pandemic. There was in fact, no impact in this area as shareholder engagement has continued within the scheduled timeframes to provide the Government of Canada regular updates on the project, in general and as related to COVID-19.

For more detail on upcoming activities as it relates to stakeholder and shareholder engagement in FY 2021-22 and the planning period, please see Section 3.

2.3.4 Preparation and implementation of the plan to support transition to operations

As WDBA continues preparing for the operations phase of the Gordie Howe International Bridge project, its vision for the first day of operations is to be the crossing of choice by building a customer centric focus and efficient crossing experience.

Throughout the pandemic, WDBA has continued to develop and implement the Operational Readiness Workplan, by adapting to virtual meetings and workshops. While consultations with border agencies have been somewhat hindered by more pressing COVID-19 matters, WDBA has been able to progress the Operational Readiness Management Plan and develop the corresponding integrated workplan as intended.

Some of the work undertaken in FY 2020-21 has included:

Implementing the Operational Readiness Management Plan

During FY 2020-21, a Project Management Plan for the Operational Readiness Workplan was completed. The Operational Readiness Management Plan provides a detailed path for WDBA and its project partners to follow, and to successfully prepare for the operations phase of the project.

Developing and implementing corporate systems, processes and policies to support operations

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

Working internally on policies that position WDBA to implement its customer-centric approach during the operations phase, as well as policies on tolling and marketing

Developing a Customer-centric Approach

In FY 2020-21 WDBA began work on developing its customer-centric approach. The focus on this activity was to begin defining customer-centricity (through the use of focus-groups) for the Gordie Howe International Bridge, as well as decisions that impact the customer experience. Through this work, WDBA hopes to provide a customer-centric, positive end-to-end customer journey that consistently puts customers at the center of all decisions.

Tolling and Marketing

During FY 2020-21, WDBA initiated preparations for its work on tolling by benchmarking toll rates of other Canada-US crossings and initiated discussions with Infrastructure Canada regarding potential Government of Canada approvals required for tolling.

In terms of marketing, WDBA intends to develop and lead the implementation of the marketing and communications plans focused on attracting and retaining users, with BNA taking on a supporting role as part of the implementation. In 2020, WDBA researched and began the process of journey mapping accounting for various customer segments and undertook specific market research to identify future users and needs.

WDBA has hosted internal consultation workshops to define the vision for future customer engagement. It is also developing a marketing plan framework and plans to issue an RFP related to the marketing and communications plans in FY 2021-22.

The Terms of Reference for WDBA's internal tolling task force were developed with the primary goal of helping to drive, among other things, discussions on the commercial value for tolling/operations.

For more detail on upcoming activities as it relates to the transition to operations in FY 2021-22 and the planning period, please see Section 3.

2.4 Alignment with Government Priorities

The Government of Canada's priorities, as delivered in the Speech from the Throne, are focused on:

- Protecting Canadians from COVID-19
- Helping Canadians through the pandemic
- Building back better – a resiliency agenda for the middle class
- The Canada we're fighting for.

WDBA supports these priorities through the following:

- WDBA is continuing to work with BNA through the COVID-19 pandemic, emphasizing the health and safety of its workers and communities. The health and safety of the employees of both organizations is paramount, especially during the pandemic. To that end, WDBA has developed a Pandemic Response Plan along with other policies/procedures aimed at maintaining a safe workplace and keeping employees healthy. BNA has also developed a COVID-19 Safety Protocol. (Protecting Canadians from COVID-19).
- As Windsor entered Stage Three (3) of Ontario's "Framework for Reopening" during summer 2020, WDBA began preparing initiatives for its employees to return to its offices. While working from home remains the default option, some employees chose to return to work at WDBA offices. WDBA made COVID-19 Health and Safety training mandatory before returning to their place of work. Additionally, for employees returning to the office, WDBA has developed a video for employees to outline COVID-19 health and safety protocols for the workplace and provided a welcome back package that includes, among other things, masks, hand sanitizers and a contactless touch tool. As an additional step to ensure health and safety, WDBA also requires employees entering the office to complete a COVID-19 screening questionnaire to determine they meet the health requirements of returning to the office. Note that with the second wave of the virus, remote work has again become the default option. WDBA will also continue to monitor and implement Government of Canada policies related to health and safety around COVID-19 (Protecting Canadians from COVID-19, Helping Canadians through the pandemic)
- Under the Project Agreement, the POE buildings are mandated to meet LEED Silver accreditation and the linear infrastructure (roads and bridges) is required to meet Envision Silver accreditation; the project is focused on achieving Envision Platinum. This designation demonstrates the sustainability work that has been completed as part of this project including brownfield development, incorporated sustainability measures such as high-performance buildings and community consulting at the highest levels. (Building back better – a resiliency agenda for the middle class).
- WDBA is supporting BNA engagement with local employment networks, unions and professional associations to recruit talent required to deliver the Gordie Howe International Bridge project. BNA has been meeting with local companies, organizations and unions to discuss opportunities for partnerships. Representatives have also met with educational institutions to help develop the next generation of skilled trade workers. They anticipate the creation of 2,500 direct, on-site jobs including direct hires, sub-contractors and seconded individuals as well as significant economic benefits that extend to the whole region. (Building back better – a resiliency agenda for the middle class).
- The Community Benefits Plan for the Gordie Howe International Bridge project is divided into the two sections: A Workforce Development and Participation Strategy and a Neighbourhood

Infrastructure Strategy. The plan and its sections align with many of the Government's priorities.

Within this plan, there are initiatives that will work to support local and Indigenous employment and contracting during the design-build phase. As well, a number of initiatives will see park and multi-use trail improvements and expansion, economic development forums and investment in greening activities and community art projects. (The Canada we're fighting for, Building back better – a resiliency agenda for the middle class).

- WDBA annually evaluates and updates its comprehensive First Nations plan which includes a dedicated approach to Walpole Island First Nation to ensure commitments identified during the Detroit River International Crossing Study are met as well as increased engagement with Caldwell First Nation. To that end, WDBA continued to hold quarterly meetings with Walpole Island First Nation and established quarterly meetings with Caldwell First Nation. (The Canada we're fighting for).

2.5 Office of the Auditor General Special Examinations

Under section 138 of the FAA, Crown corporations must undergo a Special Examination at least once every 10 years. The Office of the Auditor General (OAG) informed WDBA of its intention to commence its planning process for the Special Examination in February 2021.

WDBA continues its preparatory activities in advance of the OAG Special Examination, which is anticipated to be completed by October 2022. A Lead Audit Program Manager has joined WDBA and is working closely with the Performance Improvement and Risk functions to conduct process compliance reviews in all business units within the corporation. Through these process compliance reviews, any risks related to gaps in processes and procedures are documented, action plans put in place to correct, and tracked to ensure risks related to the gaps are mitigated through process development and compliance. The Performance Improvement function works closely with the appropriate subject matter experts in each department to establish best-in-class policies, processes and procedures. The status of the preparatory activities is reported to the WDBA Board's Audit Committee on a quarterly basis.

WDBA will work closely with the OAG during the Special Examination period, and once completed, WDBA will work to address and implement the findings and recommendations of the Special Examination.



3. STRATEGIC OBJECTIVES, ACTIVITIES, AND EXPECTED RESULTS FOR 2021-22 AND THE PLANNING PERIOD

For FY 2021-22, WDBA's strategic objectives, activities and expected results and the planning period are consistent with those from its 2020-21 Corporate Plan, and include:

- Continuing to deliver on WDBA's mandate through sound corporate governance
- Working with Bridging North America towards successful implementation of the Gordie Howe International Bridge project
- Continuing shareholder and stakeholder engagement to maintain support
- Implementation of the plan to support transition to operations

One new additional objective includes:

- Ensuring an efficient first-full-year of operations of the Gordie Howe International Bridge.

For FY 2021-22 and the planning period, WDBA's top objective is to deliver on its mandate, which includes oversight of the design and construction of the Gordie Howe International Bridge project and to ensure that the work performed is consistent with the Crossing Agreement and the Project Agreement and doing so with good corporate governance.



3.1 Continuing to Deliver on WDBA’s Mandate Through Sound Corporate Governance

In FY 2021-22, WDBA will continue to deliver on its mandate by overseeing the design and construction of the Gordie Howe International Bridge project and ensuring that the work performed is consistent with the Crossing Agreement and the Project Agreement.

To achieve WDBA’s prescribed mandate, this objective includes the following activities:

- Facilitating the design and construction of the Gordie Howe International Bridge project
- Site preparations - activities related to US Properties
- Continued organizational development.

3.1.1 Facilitating the Design and Construction of the Gordie Howe International Bridge Project

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

Figure 2: Summary Schedule for the Design-Build Phase

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

As an example of progress on the project, Early Works activities in Canada, US Advanced Works and property acquisition are complete. Additionally, design is well advanced and construction progress has been ongoing/achieved on all four (4) components of the Gordie Howe International Bridge project. Notably the bridge component's foundations are complete and earthworks on the POEs is substantially complete.

In terms of work throughout, design-build activities will focus on:

- Construction of the Bridge towers and fabrication of structural steel for the deck
- Building work commencement on US and Canada Ports of Entry
- Michigan Interchange I-75 widening and overpass construction.

Note that the impacts of the COVID-19 pandemic are being assessed and evaluated on an ongoing basis.

In providing oversight of the Gordie Howe International Bridge project, WDBA performs activities that represent sound corporate governance in the stewardship of the project. These include:

- Continued management of project budget
- Managing risks and further developing the framework for risk decision-making and executing on these associated strategies
- Change management, specifically, WDBA's work on operational readiness.

3.1.2 Site Preparations - Activities Related to US Properties

For FY 2021-22, Site Preparations involve some activities related to US properties.

As stated in Section 2, in 2020, MDOT has received and/or turned over, the remainder of the properties required in the US for the US POE and Michigan Interchange.

3.1.3 Continued Organizational Development

As WDBA has progressed in this priority (as seen in Section 2), for FY 2021-22, WDBA will look towards maintaining a qualified and empowered team to achieve its mandate – oversight of the construction of the Gordie Howe International Bridge project, with the appropriate breadth and depth of experience on its team so that the project can progress efficiently, on time and on schedule.

WDBA will also continue to focus its efforts on preparing resources for Operational Readiness and the operations phase. Based on WDBA's Operational Readiness Workplan, and current and project design-build activities, the workforce capacity assessment identified anticipating a requirement of additional positions, as this phase of the project is different from construction.

As WDBA continues to develop as an organization, it will continue to focus its efforts on developing, implementing and maintaining the necessary policies, procedures, and plans to support its mandate and the operations of the Crown corporation. WDBA will seek to maintain/attract skilled and talented employees and continue its endeavour to prioritize employees by fostering employee engagement, emphasizing and promoting its corporate culture and values founded on trust, collaboration, accountability, celebrating diversity, equality and inclusion. WDBA will also continue to benchmark and adjust the total compensation package to ensure competitiveness.

3.2 Working with Bridging North America towards successful implementation of the Gordie Howe International Bridge project

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

- Aligning organizational behaviour
- Continuing to execute oversight plans

3.2.1 Aligning organizational behaviour

Throughout the upcoming fiscal year and remainder of the design-build phase, WDBA will continue its active oversight role on the project, and work with BNA, to align organizational behaviour that achieves Project Agreement requirements. The following actions will continue, including:

- Board-to-Board Meetings and Executive Discussions
- Executive discussions with BNA boards and executives
- Quality Management Committee.

In FY 2021-22 WDBA will continue to use these mechanisms to drive collaboration further to achieve optimum project performance as they were successful in WDBA and BNA working together on process alignment. WDBA will also collaboratively engage with BNA to generate potential efficiencies on emerging issues.

3.2.2 Continuing to Execute Oversight Plans

In addition to its efforts in overseeing the Gordie Howe International Bridge project, WDBA will continue to actively carry out its strategic approach to achieving its oversight mandate through the following mechanisms:

- Project Governance Framework meetings
- Weekly-BNA meetings
- Engagement of external experts on P3 projects
- Owner's Engineer oversight role
- WDBA staff oversight role.

In addition to these various meetings and roles, WDBA provides project oversight updates on action in all business areas, including issues escalation. In FY 2021-22, using these mechanisms, WDBA hopes to drive further project performance by finding areas of Project Agreement non-compliance and then collaborating with BNA to rectify these issues.

3.3 Continuing shareholder and stakeholder engagement to maintain support

WDBA engagement with the shareholder (Government of Canada), stakeholders, First Nations, Michigan and the public continues to be critical to the success of the Gordie Howe International

Bridge. WDBA will continue to engage in consistent communications and outreach activities to keep these groups updated on the project's progress and to maintain transparency. WDBA continues to focus efforts on managing expectations, building trust and maintaining support.

Additionally, in preparing for the operations phase of the project, WDBA intends to consult with future users, and to implement targeted marketing strategies with the aim of setting a competitive toll structure and inviting businesses to leverage the benefits of the project.

3.3.1 Shareholder Engagement

Shareholder engagement will be delivered through continued partnership and engagement with WDBA's portfolio department, Infrastructure Canada. WDBA will also continue to report to the ADM Committee and DM Committee. As well, WDBA will continue to engage with federal departments to ensure compliance with legislation and prepare for the operations phase (future tenants, users and leveraging investment).

3.3.2 Stakeholder Engagement

a) First Nations – Continued engagement with Indigenous Peoples of Walpole Island First Nation and Caldwell First Nation.

b) Stakeholders related to the transition to operations – In preparing for the operations phase, WDBA intends to consult with future users, and to implement targeted marketing strategies with the aim of setting a competitive toll structure and inviting businesses to leverage the benefits of the Gordie Howe International Bridge.

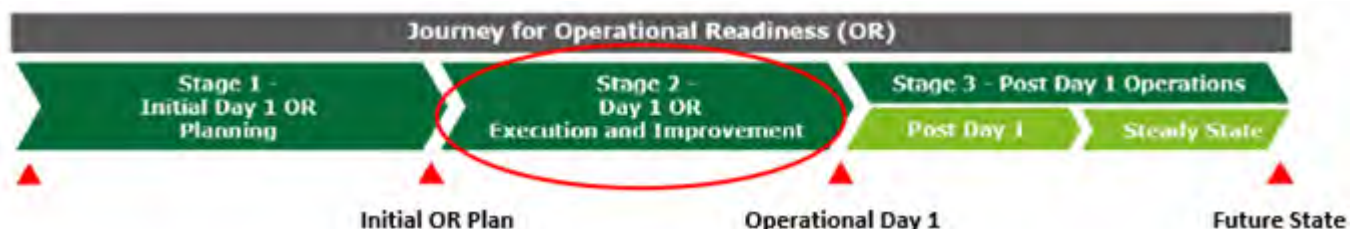
c) Michigan – Continue to manage and grow the relationship with Michigan (bridge co-owner). To enhance its relationship with the State of Michigan, WDBA has appointed a Vice President as a liaison to Michigan. The primary focus of this new role is to ensure that WDBA obligations under the Crossing Agreement are met.

d) Public – This includes demonstrating WDBA's support to the community through oversight of Community Benefits Plan delivery, continued transparency and reporting to the public and media, and positioning WDBA as a good corporate citizen which supports reputation and engagement of future users. WDBA will continue to engage in consistent communications and outreach activities to keep the public and other stakeholders apprised of the project's progress and to maintain transparency. WDBA will also focus its efforts on managing expectations, building trust and maintaining support among these groups

3.4 Implementation of the plan to support transition to operations

The Operational Readiness Management Plan, including an Integrated Operational Readiness Workplan, was completed in September 2020. Over the planning period, WDBA will focus on implementing the Operational Readiness Workplan as the organization transitions to the operations phase.

Figure 3: Stages of Operational Readiness



Over 2021-22 WDBA will focus on several aspects of the Operational Readiness Workplan including tolling. Specifically, in FY 2021-22, WDBA will establish a Tolling Consultation Strategy to inform the rollout of its tolling strategy. Among the other actions that will be undertaken by the end of the fiscal year, WDBA aims to:

- Establish a Tolling and Business Opportunities Task Force
- Develop a research plan identifying all areas of study including:
 - o Identify all existing and potential stakeholders
 - o Explore best practices in developing customer-centric service plans
 - o Conduct primary and secondary market research
 - o Review Loyalty Programs of competitors as well as a review of programs in other jurisdictions
 - o Identify other revenue potential streams (advertising, data analytics, leasing)
 - o Toll payment collection methods and emerging technologies
 - o Government of Canada requirements re: toll rates
 - o Explore interoperability with other tolling agencies

3.5 Ensuring an efficient first-full-year of operations of the Gordie Howe International Bridge

Once the design-build phase of the project is completed, WDBA will begin delivering on the other major part of its mandate, operating the Gordie Howe International Bridge.

The planning processes envisioned and adopted for day-one and post-opening will be operationalized. The focus for WDBA in the first-full-year of operations of the Gordie Howe International Bridge will be system connectivity. Specifically, WDBA will seek to ensure the smooth and efficient operation of the movement of people and goods, to provide an efficient, high-capacity link between Highway 401 in Ontario and Interstate I-75 in Michigan by, among other things, ensuring ongoing collaborative engagement with border agencies (CBSA and CBP) and transportation authorities in Ontario and Michigan (Ministry of Transportation of Ontario and MDOT, respectively).

WDBA will pay close attention to all aspects of operations, making certain the organization has the agility to change/manage any aspect of operations that are not functioning optimally. WDBA's customer-centric focus on all areas of the Gordie Howe International Bridge will enable its goal of becoming the crossing of choice.

During the first year of operations, WDBA will manage, oversee and implement the following, and will ensure that:

- All technical aspects of the bridge and POEs are working efficiently
- Tolling systems (front and back of the line) are working efficiently
- It has proper access to, and reporting from, key BNA operational systems
- Key financial reporting and control mechanisms are in place
- The policies implemented for the multi-use path meet customer expectations, while also being aligned with CBSA and US CBP policies.

WDBA will also provide key value propositions for customers including:

- Competitive tolling prices
- Competitive loyalty program that is reflective of customer needs
- A near seamless crossing experience that creates an added value
- A working and efficient WDBA Crossing App, reflective of customer needs.



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 programs, and the CEO and all employees are accountable for managing risk within their areas of responsibility.

Risk management policies ensure a consistent, comprehensive and enterprise-wide risk management approach 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 3: Statement of Financial Position

For the year ending March 31 (\$'000s)	Actual	Estimate	Budget			
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
TOTAL FINANCIAL ASSETS	165,123	133,575	74,764	36,159	26,055	22,341
Due to BNA	620,623	640,731	661,491	671,193	657,374	643,107
Other Liabilities	206,795	305,894	397,702	445,795	16,943	13,229
TOTAL LIABILITIES	827,418	946,625	1,059,193	1,116,988	674,317	656,336
NET FINANCIAL ASSETS	-662,295	-813,050	-984,429	-1,080,829	-648,263	-633,996
Tangible Capital Assets	2,073,496	2,710,092	3,623,850	4,256,332	4,753,252	4,806,479
Prepaid Expenses	11,990	8,371	4,751	1,132	250	250
TOTAL NON-FINANCIAL ASSETS	2,085,486	2,718,463	3,628,601	4,257,464	4,753,501	4,806,728
ACCUMULATED SURPLUS	1,423,191	1,905,413	2,644,172	3,176,635	4,105,239	4,172,732

Table 4: Statement of Operations*

For the year ending March 31 (\$'000s)	Actual	Estimate	Budget			
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Gordie Howe International Bridge Project	134,641	135,477	206,285	161,203	132,852	58,105
Internal Services	9,895	1,910	16,785	17,878	19,683	19,244
Work performed for government agencies	0	0	0	0	0	0
TOTAL EXPENSES	144,536	137,387	223,070	179,081	152,535	77,349
Government transfers - Appropriations	463,800	619,609	961,830	711,544	1,081,138	144,843
Reimbursement of Appropriations	-18,050	0	0	0	0	0
Government transfers - Recoveries	0	0	0	0	0	0
TOTAL GOVERNMENT FUNDING	445,750	619,609	961,830	711,544	1,081,138	144,843
ANNUAL OPERATING SURPLUS (DEFICIT)	301,214	482,222	738,760	532,463	928,603	67,494

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

Table 5: Summary operating and capital costs

For the year ending March 31 (\$'000s)	Actual	Estimate	Budget			
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Operating Profile WDBA	121,058	117,662	198,265	164,471	234,762	92,751
Capital Profile WDBA	319,616	501,947	763,565	547,073	846,377	52,093
Total	440,674	619,609	961,830	711,544	1,081,138	144,843

Annex 1 – Corporate & Project Governance Structure

Board of Directors

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

Table 6: 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
Dwight Duncan	Board Chairperson Audit Committee Member Communications and Outreach Committee Member (ex officio) Governance and HR Committee Member (ex officio) Project Oversight Committee (ex officio)	(A) 2016-01-01 (E) 2021-11-30	During Pleasure	•Fixed by GiC: Position; per diem (\$200 - \$300) •Incumbent; annual (\$6,400 - \$7,500)
Bryce Phillips	WDBA CEO Project Oversight sub-Committee	(A) 2018-07-16 (E) 2023-07-15	Full-Time Appointment During Pleasure	•CEO-4 (\$226,000-\$265,800)
Karla Avis	Director Audit Committee Member Communications and Outreach Committee Member Project Oversight Committee Member	(A) 2017-10-27 (E) 2021-10-26	During Pleasure	•Fixed by GiC: Position; per diem (\$200 - \$300) •Position; annual (\$3,200 - \$3,800)
Marie Campagna	Director Audit Committee Chairperson Governance and HR Committee Member Project Oversight Committee Member	(A) 2017-02-07 (E) 2022-02-06	During Pleasure	•Fixed by GiC: Position; per diem (\$200 - \$300) •Position; annual (\$3,200 - \$3,800)

Name	Position (Board and Committees)	Appointment Date (A) Expiry Date (E)	Appointment Type	Compensation
Judi Cohen	Director Communications and Outreach Committee Chairperson Governance and HR Committee Member Project Oversight Committee Member	(A) 2017-10-27 (E) 2021-10-26	During Pleasure	•Fixed by GiC: Position; per diem (\$200 - \$300) •Position; annual (\$3,200 - \$3,800)
Shelly Cunningham	Director Governance and HR Committee Chairperson Project Oversight Committee Member	(A) 2017-10-27 (E) 2021-10-26	During Pleasure	•Fixed by GiC: Position; per diem (\$200 - \$300) Position; annual (\$3,200 - \$3,800)
André Juneau	Director Communications and Outreach Committee Member Project Oversight Committee Member	(A) 2018-10-01 (E) 2022-09-30	During Pleasure	•Fixed by GiC: Position; per diem (\$200 - \$300) •Position; annual (\$3,200 - \$3,800)
Rish Malhotra	Director Audit Committee Member Project Oversight Committee Member	(A) 2017-10-27 (E) 2021-10-26	During Pleasure	•Fixed by GiC: Position; per diem (\$200 - \$300) •Position; annual (\$3,200 - \$3,800)
Michael J. Mueller	Director Communications and Outreach Committee Member Project Oversight Committee Chairperson	(A) 2018-05-03 (E) 2022-05-02	During Pleasure	•Fixed by GiC: Position; per diem (\$200 - \$300) •Position; annual (\$3,200 - \$3,800)

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

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

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

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

Legislative Framework

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

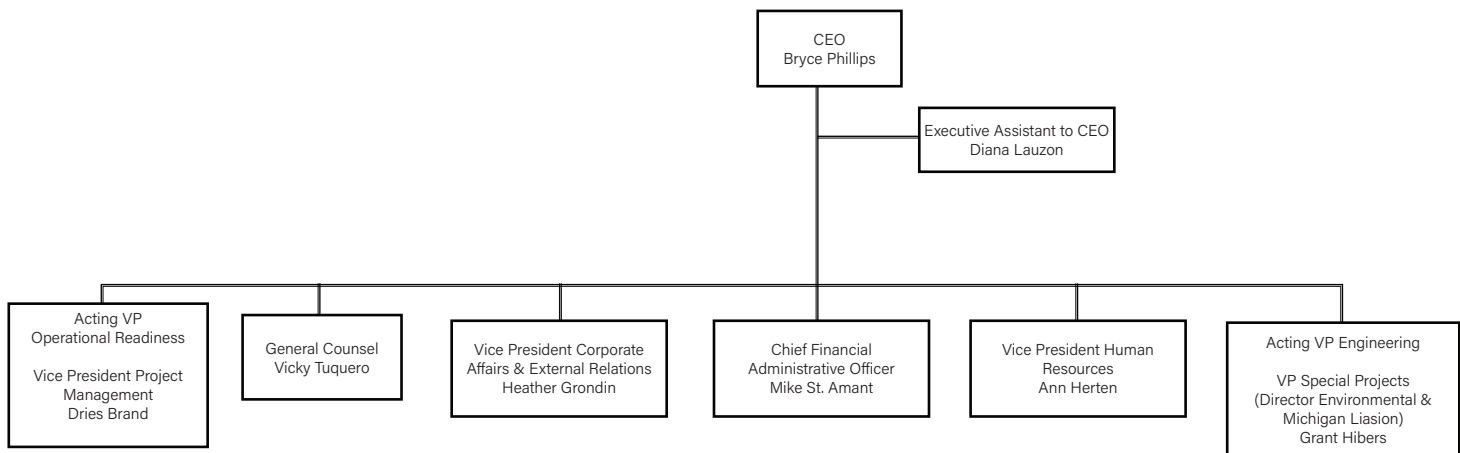
WDBA has been building a strong foundation for sound corporate governance. As outlined above, the Board has established an Audit Committee (as required by Section 148 of the FAA), Governance and Human Resources Committee, a Communications and Outreach Committee and a Project Oversight Committee to support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

Organization Structure

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

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

Figure 4: WDBA Senior Management Team



ADM and DM Committee

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

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

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

Annex 2 – Planned Results

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

Table 7: Planned Results for WDBA and the Gordie Howe International Bridge project

Outcome	Result indicator	Target	Data source and methodology
Design of project components delivered on-time and on-budget	Key Performance indicators related to schedule, cost	<p>BNA cost and schedule performance as measured by Payment Performance Index and Schedule Performance Index respectively, as per PA commitments</p> <p>Design to be completed by December 2021</p>	<ul style="list-style-type: none"> •Tracking progress of activity duration within BNA Design-Build Schedule •Monthly Project Work Report submission from BNA to Design-Build Committee •Project Agreement Committee, including KPI reviews that include Cost and Schedule
Canadian Early Works are completed on-time and on-budget	Completion of Perimeter Access Road, utility relocation, fill and grading	Completed in 2020	<ul style="list-style-type: none"> •Tracking progress against Amico Early Works and Transmission Schedules •Weekly Project Review Board

Outcome	Result indicator	Target	Data source and methodology
US Utilities relocation completed on time and budget	Completion of US utility relocation	Completed in 2020	<ul style="list-style-type: none"> •Tracking progress against DTE Schedule •Weekly Project Review Board
Preparation of the plan for transition to operations	Development and implementation of the Operational Readiness Management Plan	Completed in September 2020	•N/A
Construction of the project components delivered on-time and on-budget	<p>Time: Construction of project components completed</p> <p>Budget: Cost to budget ratio</p>	<p>BNA cost and schedule performance as measured by Payment Performance Index and as per PA commitments</p> <p>In addition, BNA's Schedule Performance Measure is tracked</p>	<ul style="list-style-type: none"> •Project Agreement •BNA's reported scheduled performance as reflected in the monthly Project Work Report. Design Measure is based on level of effort, whereas construction is based on activity durations (at time of writing and subject to change)

Outcome	Result indicator	Target	Data source and methodology
US Parcels are in possession/deemed project-ready	<p>Remaining parcels are in possession</p> <p>Remaining parcels in possession are deemed project-ready in during calendar year 2020</p>	<p>Completed in September 2020</p> <p>Completed in December 2020</p>	<ul style="list-style-type: none"> •MDOT Targets as identified in the US Property Schedule
Delivery of a Community Benefits Plan with a focus on infrastructure and local workers and contractors' participation	<p>Engagement of public on Community Benefits Plan Transparency in delivery of Community Benefits Plan</p> <p>Ensuring consistency in messaging across project partners relative to Community Benefits</p>	<p>Delivery of the Community Benefits Plan with BNA Targets achieved in FY 2020-21 and continuing over the planning period include:</p> <ul style="list-style-type: none"> •Community Benefits as a key topic during public participation activities and presentations (as applicable). For FY 2020-21, this was achieved as part of quarterly community meeting and as part of general project updates delivered to media and applicable stakeholder groups •Publishing reports and meeting with the local Community Group on a quarterly basis. Achieved for FY 2020-21. Quarterly reports started with Q1 of FY 2020-21 and published each quarter. Meetings with Local Community Group held each quarter 	<ul style="list-style-type: none"> •Tracking •Media monitoring •Public inquiries monitoring •Social media monitoring •Communications plan assessment •Regular meetings

Outcome	Result indicator	Target	Data source and methodology
<p>A comprehensive stakeholder engagement strategy during construction, consistent with Project Agreement requirements that works to maintain and grow a community of supportive stakeholders</p>	<p>WDBA will continue efforts to increase presence at a national/ bi-national level, seek and leverage partnerships with economic development and workforce agencies, reputation management, deliver specific activities to support of First Nations involvement with the project</p>	<p>Appear at national conferences. Ongoing over the planning period. Note numerous national conferences cancelled over Q1 and Q2 due to COVID-19. Participation in virtual conferences resumed in Q3</p> <p>Annual update of and implementation of a broad stakeholder engagement strategy completed for FY 2020-21, but ongoing for the planning period</p> <p>Hold meetings with First Nations groups. In FY 2020-21, quarterly meetings were held with First Nations (Walpole Island and Caldwell)</p>	<ul style="list-style-type: none"> •Tracking •Media monitoring •Social media monitoring •Stakeholder feedback
<p>Implementation of the plan for transition to operations</p>	<p>Implementation of the Operational Readiness Management Plan</p>	<p>Achieve Milestones identified in the Integrated Operational Readiness Workplan for 2021-22 through 2023-24</p>	<ul style="list-style-type: none"> •Project Agreement •Tracking of Operational Readiness Workplan Milestones

Outcome	Result indicator	Target	Data source and methodology
<p>Planning/undertaking work associated with toll rate consultation and setting a targeted marketing strategy to promote the use of the bridge</p>	<p>Developing an understanding of the macro-environment in order to determine how best to engage regarding tolling including requirements around when toll rates should be set and future marketing strategies</p>	<p>Develop a plan for broader tolling engagement and consultation related to tolling as a result of the Operational Readiness Management Plan in FY 2020-21. Achieved</p> <p>Development of a phased marketing plan in FY 2021-22. Pre-work started in Q3 of FY 2020-21 with journey mapping and customer need assessment</p> <p>Begin initial outreach to targeted future users to support third-party business planning in FY 2022-23 (first phase of marketing plan) and begin broad public-facing marketing in FY 2023-2024 (second phase of marketing plan) and actively continue this marketing through FY 2024-25 (third phase of marketing plan) and through the first year of operations (fourth phase of marketing plan)</p>	<ul style="list-style-type: none"> •Tracking •Monitoring
<p>Improve system connectivity to enhance the continuous flow of people and goods</p>	<p>Bridge provides direct connection between Highway 401 (Ontario) and I-75 (Michigan)</p>	<p>Executing on a Tolling Consultation Strategy. Activities throughout FY 2020-21 include stakeholder identification for consultation and launching external consultation on tolling, primary and secondary research (surveys, focus groups, review of stats and studies), identifying internal tolling finance policies, Identifying best practices in customer service.</p> <p>During the planning period, studies on traffic volume, tolling and other revenue streams will be identified, and/or updated/ conducted</p>	<ul style="list-style-type: none"> •Project Agreement

Outcome	Result indicator	Target	Data source and methodology
Improve system connectivity to enhance the continuous flow of people and goods	Bridge provides direct connection between Highway 401 (Ontario) and I-75 (Michigan)	<p>Once the crossing is open to public traffic, it will provide an efficient, high-capacity link between Highway 401 in Ontario and Interstate I-75 in Michigan</p> <p>Operations monitored/implemented will include tolling processing (Gordie Howe International Bridge will use electronic tolling technologies), traffic control systems, building service levels, facilities availability, permitting for oversized and hazardous loads</p> <p>State of the art systems such as structural health monitoring system, road/weather information systems and overhead changeable message signing will be implemented</p>	•Project Agreement
Ensuring sustainability and longevity while minimizing environmental impact	Achievement of LEED Silver and Envision Silver on the various components of the Gordie Howe International Bridge project	<p>POE buildings meet LEED Silver</p> <p>Envision Platinum rating achieved to ensure longevity while minimizing environmental impact</p>	•Criteria for LEED Silver Certification and Envision Platinum Certification
Provide reasonable and secure crossing options (i.e. network redundancy)	Once the Gordie Howe International Bridge has been constructed, with turnover, and commissioning complete, this result will have been achieved	Gordie Howe International Bridge is open and available for public use (first car to use the bridge publicly)	•Project Agreement

Outcome	Result indicator	Target	Data source and methodology
Provide new border crossing capacity to meet increased long-term travel demand	<p>Bridge span has availability.</p> <p>WDBA may undertake a renewed traffic study focusing on future long-term traffic volumes. Note that the previous CDM Smith study was a toll revenue study</p>	<p>Gordie Howe International Bridge will be a six-lane span</p> <p>Potential study may provide useful information on traffic and long-term patterns</p> <p>Customer outreach and customer care will be a priority, to ensure the crossing operates at the level expected of a customer-concentric facility</p> <p>Positive customer experience resulting in traffic volumes at or above forecasts</p>	<ul style="list-style-type: none"> •Project Agreement
Improve operations and processing capabilities at the border	<p>Bridge has efficient systems to process traffic.</p> <p>A customer experience survey may be considered for implementation between the three (3) – five (5) year mark of operations to assess users' experience with the bridge and border crossing process</p>	<p>Gordie Howe International Bridge intends to implement systems such as</p> <ul style="list-style-type: none"> •e-manifest and preclearance •NEXUS, and •FAST <p>WDBA will investigate additional advanced technologies to support improved operations in advance of project opening</p>	<ul style="list-style-type: none"> •Project Agreement

Annex 3 - Financial Statements and Budgets

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

Table 8: Statement of Financial Position

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

	Actual	Budget	Budget	Budget	Budget	Budget
	2020 - 2021	2021 - 2022	2022-2023	2023-2024	2024-2025	2025-2026
FINANCIAL ASSETS						
Cash and cash equivalents	42,343	78,734	57,335	18,903	9,380	6,369
Restricted cash	91,350	39,402	1,140	1,140	1,140	1,140
Accounts receivable	31,371	15,380	16,229	16,057	15,475	14,772
Deposits	59	59	59	59	59	59
TOTAL FINANCIAL ASSETS	165,123	133,575	74,764	36,159	26,055	22,341
LIABILITIES						
Accounts payable and accrued liabilities	59,114	79,516	58,967	25,659	15,554	11,840
Holdback	143,204	224,901	337,346	418,747	-	-
Environmental liability	4,477	1,477	1,389	1,389	1,389	1,389
Due to developer	620,623	640,731	661,491	671,193	657,374	643,107
TOTAL LIABILITIES	827,418	946,625	1,059,193	1,116,988	674,317	656,336
NET ASSETS	(662,295)	(813,050)	(984,429)	(1,080,829)	(648,263)	(633,996)
NON-FINANCIAL ASSETS						
Tangible capital assets	2,073,496	2,710,092	3,623,850	4,256,332	4,753,252	4,806,479
Prepaid expenses	11,990	8,371	4,751	1,132	250	250
TOTAL NON-FINANCIAL ASSETS	2,085,486	2,718,463	3,628,601	4,257,464	4,753,501	4,806,728
ACCUMULATED SURPLUS	1,423,191	1,905,413	2,644,172	3,176,635	4,105,239	4,172,732

Table 9: Statement of Cash Flow

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

	Actual	Budget	Budget	Budget	Budget	Budget
	2020 - 2021	2021 - 2022	2022-2023	2023-2024	2024-2025	2025-2026
CASH FLOW FROM OPERATING ACTIVITIES						
Cash receipts from Government transfers	463,800	619,609	961,830	711,544	1,081,138	144,843
HST Refunds	58,510	18,026	2,035	2,884	2,712	2,130
Other cash receipts	859	-	-	-	-	-
Transfers to International Authority	(235)	(300)	(300)	(300)	(300)	(300)
Proceeds from insurance claims	28	-	-	-	-	-
Interest received	744	-	-	-	-	-
Cash payments to suppliers	(170,127)	(211,059)	(260,253)	(199,146)	(146,580)	(71,407)
Cash payments to and on behalf of employees	(14,016)	(19,401)	(20,218)	(21,231)	(21,987)	(21,608)
Return of Parliamentary appropriations	(14,950)	-	-	-	-	-
CASH PROVIDED BY OPERATING TRANSACTIONS	324,613	406,875	683,094	493,751	914,983	53,658
CAPITAL TRANSACTIONS						
Cash used to acquire tangible capital assets	(352,584)	(422,432)	(742,755)	(532,183)	(924,506)	(56,670)
CASH APPLIED TO CAPITAL TRANSACTIONS	(352,584)	(422,432)	(742,755)	(532,183)	(924,506)	(56,670)
CASH FLOW FROM FINANCING ACTIVITIES						
Effect of Exchange Rate on Cash	(12,545)	-	-	-	-	-
CASH PROVIDED BY FINANCING ACTIVITIES	(12,545)	-	-	-	-	-
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(40,516)	(15,557)	(59,660)	(38,432)	(9,523)	(3,011)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	174,209	133,693	118,136	58,476	20,043	10,521
CASH AND CASH EQUIVALENTS, END OF YEAR	133,693	118,136	58,476	20,043	10,521	7,510

Annex 4 – Risk and Risk Responses

Risk Management Methodology:

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

WDBA's top 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.

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:** For WDBA, compliance to the Access to Information and Privacy legislation is an essential part of the organization's commitment to transparency and ethical values. WDBA posts online annual reports regarding compliance with both the *Access to Information Act and the Privacy Act* as well as summaries of completed requests.

In compliance with the passed Bill C-58, WDBA proactively discloses travel and hospitality expenditures for board members, the CEO and the executive team on a monthly basis. WDBA continues to post corporate reports following tabling in Parliament.

- **Conflict of Interest Act:** At WDBA, the CEO and the Directors are required to comply with the *Conflict of Interest Act*. Compliance with this Act is considered when all major decisions are made, and opportunities are given to declare a conflict of interest and abstain from a decision, where appropriate.
- **Canadian Human Rights Act:** To ensure WDBA is promoting a culture where all employees have an equal opportunity free from discrimination, WDBA adheres to the *Act* and has implemented a Code of Conduct, Workplace Violence and Harassment policy and procedures. WDBA has provided the necessary training to staff; it also provides this training to all new hires during on-boarding. WDBA will continue to develop its culture as well as any additional policies and procedures to ensure it's meeting 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 recruitment strategies and practices promote equity and ensure a fair and transparent process. WDBA is planning to focus on accessibility and implementing the necessary standards to remove barriers preventing persons with disabilities from fully participating in all aspects of the workplace. In terms of diversity training, WDBA has provided GBA+ training to its executive team, Corporate Change Management Team and Policy Committee. WDBA also provided training on Diversity and Inclusion to all staff over Q4 of FY 2019-20.
- **Official Languages Act and policy instruments:** WDBA is subject to compliance with the *Official Languages Act*, the Official Languages (Communications with and Services to the Public) Regulations and the Treasury Board Policy on Official Languages. It also makes available, in both English and French, the content on its website, new releases and other media materials, weekly construction notices, newsletters and public notices for meetings and events.

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

- **Canada Labour Code:** WDBA's Workplace Harassment & Violence Prevention & Resolution policy and procedure, in 2020, has recently been reviewed to ensure it aligns with the new regulations to the Canada Labour Code coming into force on January 1, 2020. WDBA will be providing training to all staff. WDBA is also reviewing its Code of Conduct.

- **Public Servants Disclosure Protection Act:** WDBA has developed a Disclosure of Wrongdoing Policy to establish a policy and procedure for the disclosure of wrongdoings in the workplace, including the protection of persons who disclose the wrongdoings.
- **Canada's Corruption of Foreign Public Officials Act and Criminal Code:** WDBA has developed an Anti-Bribery and Anti-Corruption Policy to reiterate WDBA's commitment to the Act. WDBA's officers, directors, employees and agents are compelled to conduct business in accordance with all applicable laws, rules and regulations and to the highest ethical standards.
- **Accessible Canada Act:** WDBA is developing an Accessibility Policy which will inform the Accessibility Plan. The Policy and Plan are being developed to prevent and remove barriers related to:
 - o employment
 - o the built environment
 - o information and communication technologies
 - o communication, other than information and communication technologies
 - o the procurement of goods, services and facilities
 - o the design and delivery of programs and services, and
 - o transportation.
- **Pay Equity Act:** WDBA has implemented a gender-neutral job evaluation plan and tool. In FY 2021-22, WDBA will focus on reviewing recent Federal Pay Equity legislation to ensure compliance. Specifically, the regulations to the **Pay Equity Act** require review.
- **Directive on Travel, Hospitality, Conference and Event Expenditures:** In July 2015, WDBA was issued a directive (P.C. 2015-1114) pursuant to section 89 of the FAA to align its travel, hospitality, conference and event expenditure policies, guidelines and practices with Treasury Board policies, directives and related instruments. WDBA implemented this directive effective August 7, 2015 and will update its Policy on Travel, Hospitality, Conference and Event Expenditures to align with current changes to the directive.
- **Pension Plan Reform Directives:** In accordance with the directive to comply with s. 89 of the FAA, WDBA implemented a change to its defined contribution pension plan benefits as of December 31, 2017, to align with a 50-50 contribution ratio.

WDBA also supports and complies with the following legislation:

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

Annex 6 - Government Priorities and Direction

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

- Protecting Canadians from COVID-19
- Helping Canadians through the pandemic
 - o Creating jobs
 - o Supporting workers and their families
 - o Women in the Economy
 - o Supporting businesses
 - o Fiscal sustainability
- Building back better – a resiliency agenda for the middle class
 - o Addressing gaps in our social systems
 - o A stronger workforce
 - o Taking action on extreme risks from climate change
- The Canada we're fighting for
 - o Reconciliation (supporting Indigenous communities)
 - o Addressing systemic racism
 - o Protecting two official languages
 - o A welcoming Canada
 - o Canada in the World

In addition to taking action on these priorities, WDBA has also focused on:

- **Diversity:** WDBA will continue to review and evaluate its demographics and will implement appropriate strategies to drive toward a diverse workforce. On the project, efforts are and will be made to recognize the diversity of the host communities. As part of the community benefits Community Organization Investment initiative, funding was provided to the Sandwich First Baptist Church, contributing to the Sandwich Underground Railroad Freedom Museum that is being planned, honouring the Sandwich area's role with the Underground Railroad and celebrating the contributions of African Canadians. Additionally, the proposed Windsor-Detroit Cross-River Tour which will create an international walking/cycling tour highlighting the unique culture and history of Sandwich and Delray communities (including the black community) through plaques/interpretive signage to be installed at key locations along pedestrian and cyclist routes on Sandwich Street and adjacent to the Canadian Port of Entry approaching the bridge.

- ***Gender-based analysis plus/ Employment Equity:*** WDBA will continue to focus on this priority and implement the necessary strategies to maintain a diverse workforce. To support this, WDBA provided diversity, inclusion and unconscious bias training to all staff in Q4 of FY2019-20. Following this training, WDBA surveyed its workforce and based on the results will continue to develop the necessary actions to support a diverse and inclusive workforce.

There is a very visible and equitable representation from women within WDBA's staff. Based on the demographic survey results as of December 31, 2020 of full-time equivalents, 54.8% of these employees are women. Over the planning period, it should be noted that WDBA will continue commitment to GBA+, diversity and inclusion and look for ways to include these principles in its procurement practices and corporate objectives.

- ***Indigenous engagement:*** WDBA has continued its dedicated approach to Walpole Island First Nation (to ensure commitments identified during the Detroit River International Crossing Study are met) and Caldwell First Nation, holding quarterly meetings with each. As part of the Community Benefits Plan, WDBA looks at ways to engage and employ Canadian Indigenous Peoples and contract their businesses. The Community Benefits Plan includes a recently-completed initiative featuring murals by artists from Walpole Island First Nation and Caldwell First Nation that will be installed at the construction site for the next two years. Additionally, within the Canadian Port of Entry as part of the project's public art component, there will be a stand-alone Indigenous art piece as identified in the approval of the environmental assessment under the *Canadian Environmental Assessment Act*.