



# Windsor-Detroit Bridge Authority Corporate Plan Summary

For the planning period 2024-25 to 2028-29



**WDBA**  **APWD**  
Windsor-Detroit  
Bridge Authority      Autorité du pont  
Windsor-Détroit

Canada



## Land Acknowledgement

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

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# EXECUTIVE SUMMARY



The Gordie Howe International Bridge, located in Windsor, Ontario and Detroit Michigan, is expected to become the busiest commercial land border crossing between Canada and the United States (US).

The Windsor-Detroit trade corridor, which includes the Ambassador Bridge, the Detroit-Windsor Tunnel, Canadian Pacific Railway rail tunnel (and soon the Gordie Howe International Bridge), currently accounts for over one-quarter of the total Canada-US bilateral trade. Canada is the number one (1) trading partner with the US with more than \$960.9 billion worth of commerce crossing the border in 2022.

With highway-to-highway connectivity, the largest land Ports of Entry (POEs) along the Canada-US border and the latest technology, crossing over the Gordie Howe International Bridge will be efficient, convenient and reliable.



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WDBA's mandate is based on its Letters Patent, Supplementary Letters Patent and the Crossing Agreement. Consistent with that

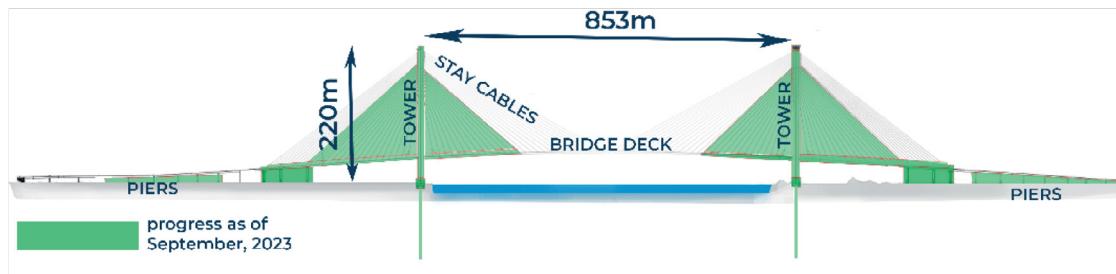
mandate, WDBA will design, build, operate and maintain all required infrastructure and assets, set and collect tolls and operate the facility, to maximize the safe and efficient throughput of traffic over the Gordie Howe International Bridge. WDBA has partnered with Bridging North America (BNA), a private-sector consortium and is collaborating with the State of Michigan, as bridge co-owner and Canada Border Services Agency (CBSA), Canadian Food Inspection Agency (CFIA), US General Services Administration (GSA) and US Customs and Border Protection (CBP) to deliver the scope of services.

## Status and Progress 2023-24

2023-24 had the busiest and most successful construction season to date, with up to 450,000 labour hours worked per month during the fiscal year and over 11 million labour hours worked in total as of the end of December 2023, resulting in the capital works being 69 per cent complete.

The bridge towers have reached their full height of 220 metres/722 feet and the bridge deck, the term used to describe the road that stretches from tower-to-tower over the Detroit River, will be 853 meters/0.5 miles when complete. With work on the bridge deck started in December 2022, over 50 per cent of the span's main support structure is now in place. The outer shells for most of the POE buildings are complete, with focus shifting to internal works and fit-out by border agencies.

Figure 1: Bridge Status and Progress 2023-24



The project is expected to achieve Substantial Completion in September 2025, defined as the milestone when Bridging North America has substantially completed their work and the BNA built assets are available for use. Substantial Completion will be followed by final operational readiness activities and the first traffic crossing, in fall 2025. Final operational readiness activities include, but are not limited to, border agencies finalizing their facility fit-out and final staff training within the completed facility.

Other areas that have seen significant progress throughout 2023-24 include:

## **ENVIRONMENTAL, SOCIAL AND GOVERNANCE**

In 2023, WDBA published and started to implement, its inaugural [Environmental, Social and Governance \(ESG\) Plan](#). The Plan includes commitments to steward a healthy environment, enhance the local community, create a thriving corporate culture and ensure responsible corporate conduct to actively support the creation of a thriving and sustainable future for employees, bridge users and the communities where WDBA operates.

## **EXECUTIVE LEADERSHIP TEAM UPDATES**

Over 2023, in addition to the appointment of a new Chief Executive Officer (CEO) (assuming the role in July), Chief Financial and Administrative Officer (assuming the role in August) and Chief Legal Officer (assuming the role in September), WDBA has expanded its executive team to include a new Chief Operations Officer (assuming the role in December) to reinforce the focus on operational readiness.

## **COMMUNITY BENEFITS**

Key 2023-24 highlights of the award-winning Community Benefits Plan included: the opening of the Malden Park Observation Area, \$2.5 million in funding for 25 new community-focused projects, three (3) paved areas at a local children's centre painted in the colours of the Progress Rainbow Flag and engagement with organizations that provide technical and life skills training programs to local visible minority women. In addition, WDBA chose celebrated Anishinaabe artist, Michael Belmore, for an Indigenous art commission and Jordan Sook, a contemporary mixed media artist, for a commemorative Underground Railroad art commission, with both artworks to be installed at the Canadian Port of Entry (POE).

Photo: WDBA staff, July 2024

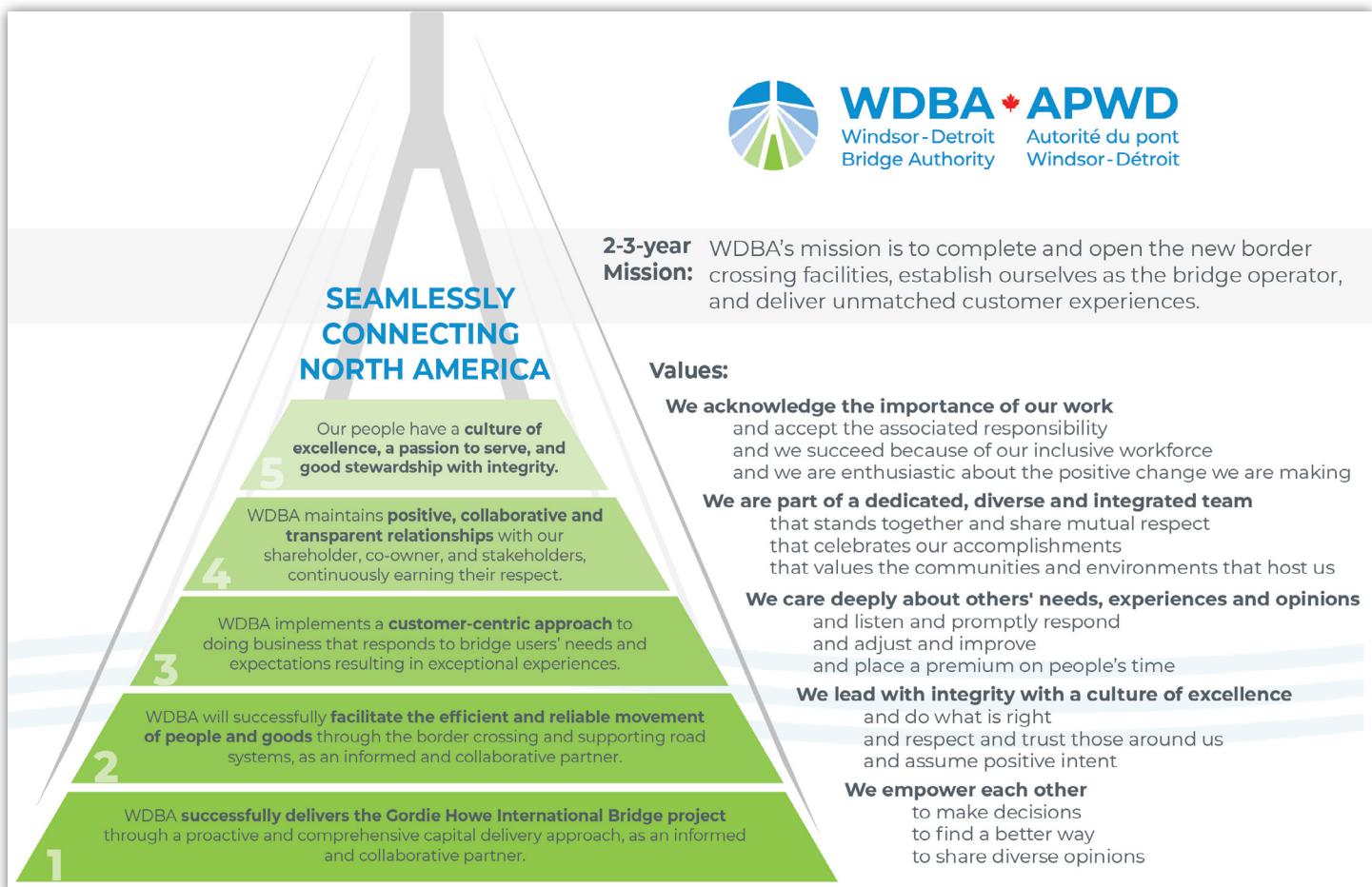


# Forecast and Strategic Planning, 2024-25 and Beyond

With less than two (2) years before the bridge is open to traffic, WDBA is shifting from a 'project focus' to complete the construction of the project, to a customer-centric 'product focus' with emphasis on operational readiness, marketing and sales. WDBA has developed updated vision and mission statements to reflect this new customer-centric approach.

To support achieving WDBA's long-term vision and short-term mission, new objectives have been developed and approved by WDBA's Board of Directors. The five (5) strategic objectives (detailed in Section 3 and outlined in WDBA's 'strategy-on-a-page' below) drive the corporation's focus from capital delivery to operations. There are three (3) service-orientated objectives that define WHAT infrastructure will facilitate cross border operations (completion of the capital build), HOW that infrastructure will be best utilized (border operations) and identifying WHO will use the crossing (a customer-centric approach). These three (3) objectives are supported by two (2) enabling objectives focusing on gaining and maintaining the support of external stakeholders and positioning WDBA's staff to succeed.

Figure 2: WDBA's Strategy on-a-Page



## COLLABORATION

Great progress has been made to improve collaboration and the overall working relationships with both BNA, WDBA's private-sector partner and Michigan Department of Transportation (MDOT). Efforts to improve these relationships will continue, especially with work increasing as the project nears completion. Similarly, WDBA has updated its value statement, with a focus to improve corporate culture through transparency, mutual respect and inclusivity.

## **RISK MANAGEMENT**

For WDBA's 2024-25 Corporate Plan, risks have been subcategorized into :

- Design-build
- Enterprise (Corporate)
- Operations

## **BUDGET**

For 2024-25, WDBA's projected budget costs are as follows: Operating Budget of approximately \$362.4 million and Capital Budget of approximately \$845.6 million.

## **STRATEGIC ISSUES AND MAJOR DECISIONS**

In preparing for the operations of the bridge and associated facilities, WDBA recognizes that there are a number of strategic and policy decisions that need to be decided. Some will require engagement with the shareholder and some will be at the discretion of WDBA within the corporation's existing authorities. Factors considered include WDBA's tolling policy and strategy and enhancing customer experience.



## 1. OVERVIEW

## 1.1 Mandate

Windsor-Detroit Bridge Authority's (WDBA) mandate is based on its Letters Patent, Supplementary Letters Patent and the Crossing Agreement. Consistent with that mandate WDBA is to design, build and maintain all required infrastructure and assets, set and collect tolls and operate the facility, all to maximize the safe and efficient throughput of people and goods over the Canada-US border between Windsor, Ontario and Detroit, Michigan.

## 1.2 Key Authorities

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

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

## 1.3 Vision and Mission Statements

WDBA is preparing to shift from a project focus, to complete the capital build, toward a customer-centric product-focus and service delivery in operations.



In contemplation of the shift in focus, WDBA has revised both its long-term 10-year Vision and its short-term Mission.

- The new Vision, “**Seamlessly Connecting North America**”, highlights the need to be a customer-centric, efficiently managed border crossing where the process is simplified and easily understood and travel time is minimized. It also highlights how the Gordie Howe International Bridge will ensure the efficient and effective ‘seamless’ movement of people and goods through the busiest commercial land border crossing between Canada and the US by providing redundancy or crossing choice, capacity now and in the future, improved border processing and overall highway-to-highway system connectivity.
- WDBA’s customer-centric approach is designed around customer needs and interests. It is about prioritizing customers over other factors, using a blend of intuition, common sense and solid data about customer behaviour. Customer experience has a direct impact on revenue and revenue growth and, as such, it requires WDBA to focus on how the decisions it makes impact the customer experience. Further, the Gordie Howe International Bridge will facilitate economic growth by helping the region and Canada be more attractive for investment.

To achieve this long-term vision, the short-term mission is for WDBA to successfully complete the transition from construction to operations with a general strategy to, “*complete and open the new border crossing facilities, establish itself as the bridge operator and deliver unmatched customer experiences.*”

## WDBA AND BRIDGE REBRANDING

Additionally, WDBA has undergone a logo redevelopment process for both the corporation and the bridge, aligning with a consistent look and feel. The logo features a customer-centric inspiration that presents the view customers will see as they cross the bridge. In general, the new branding is easier and more cost effective to reproduce and incorporate in marketing materials.

Figure 3: WDBA and Bridge Rebranding



Further symbolism in the logo includes:

- “Connection” with all roads leading to the crossing, connecting businesses, communities and countries.
- Symbolically, the circle shape is inclusive, friendly and approachable.
- Three (3) blue lines per side representing the three (3) lanes in each direction, plus the multi-use path on the bridge.
- The colour green representing the focus on ESG approaches and blue representing both the sky and the Detroit River.

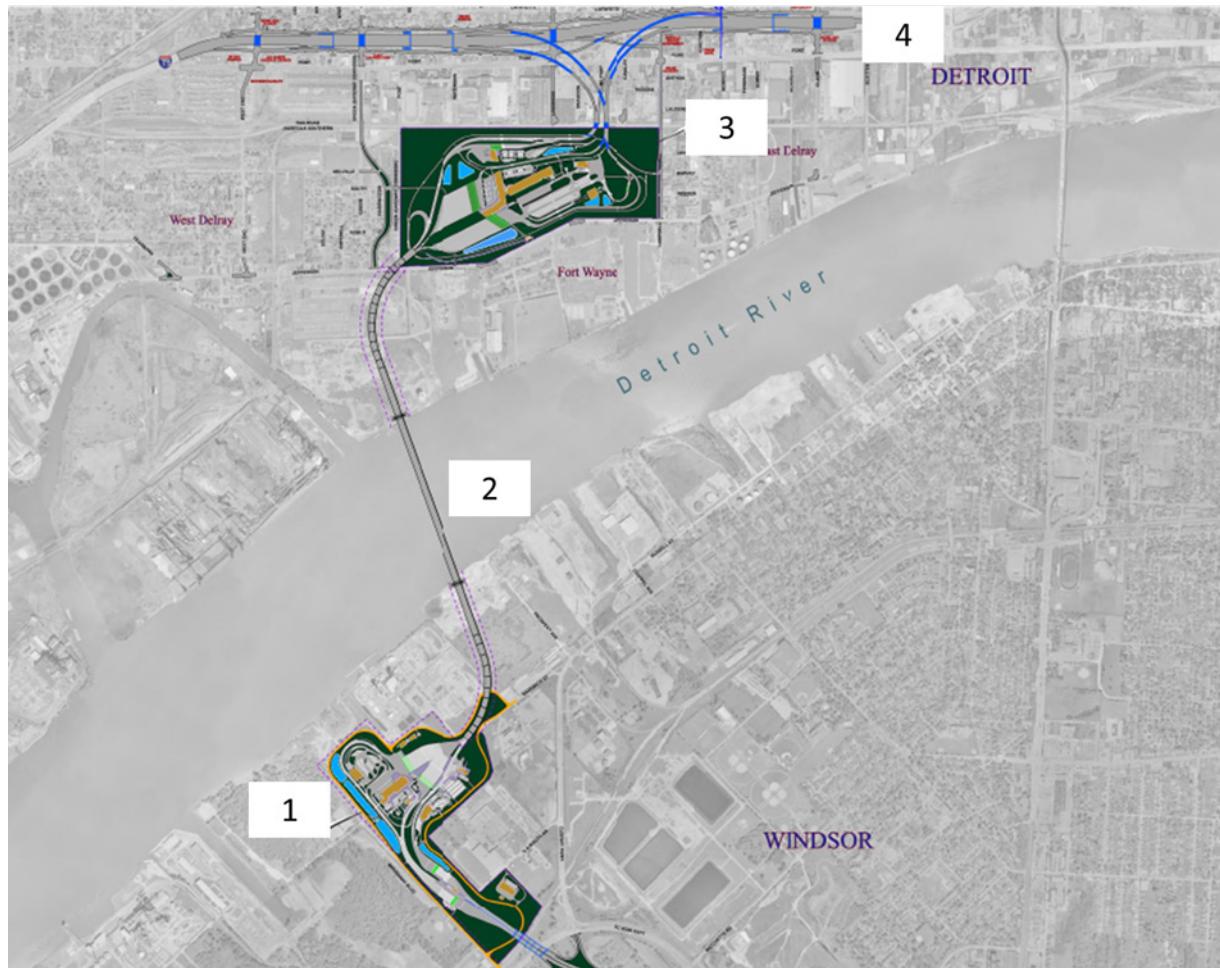
## 1.4 Main Activities and Principal Programs

The Gordie Howe International Bridge project consists of four (4) primary components:

- The Canadian and US Ports of Entry (POE) which will be the two (2) largest border facilities on the Canada-US border (numbers 1 and 3 in the figure below).
- The bridge which will be the longest cable-stayed bridge in North America connecting the two (2) Ports of Entry (number 2 in the figure below).
- The Michigan Interchange, 3 kilometres/1.8 miles of Interstate-75 (I-75), four new ramps connecting the US POE to I-75, four (4) road bridges, five (5) pedestrian bridges and local road improvements (number 4 in the figure below).

Together, this will create an integrated system connecting I-75 in Michigan with both Highway 3 and Highway 401 in Canada via the Rt. Hon. Herb Gray Parkway. Design and construction activities are ongoing, with Substantial Completion expected in September 2025.

Figure 4: Components of the Gordie Howe International Bridge Project



WDBA's main activities over the five (5) year planning period will be focused on completing construction (completing the capital build) and transitioning into stable state operations, with the transition process consisting of the following primary phases, some of which will overlap:

- construction finalization, commissioning and system integration, including, border facility handover and fit-out by border agencies
- developing and implementing the required operations and asset management systems, processes and procedures to effectively manage operations
- public opening of the bridge crossing during fall 2025, followed by operations stabilization to resolve any remaining process or technical issues
- achieving stable state operations, followed by ongoing optimization to improve efficiency and becoming a crossing of choice.

In parallel and in support of the above activities, WDBA will continue with:

- establishing its toll rates working with the portfolio department on items required for WDBA's operations once Substantial Completion is achieved
- ongoing efforts to maintain good working relationships with key stakeholders, Michigan and the community through the Community Benefits Plan
- marketing and sales efforts to ensure future customers are aware of the crossing and how to effectively cross and ideally obtain a Gordie Howe International Bridge toll transponder
- organizational restructuring and ongoing initiatives to ensure WDBA operates more efficiently.

The required phases of work culminate in WDBA's strategic objectives as detailed in Section 3.

## **1.5 Government Programs Aimed at the Same Clientele (both federal and provincial)**

Commercial and non-commercial vehicles looking to cross the Canada-US border at the Windsor-Detroit trade corridor have the option to cross at either the Detroit-Windsor Tunnel, owned in part by the City of Windsor (note that no large trucks are permitted at this crossing) and the privately owned Ambassador Bridge. Outside of this corridor is the Blue Water Bridge, which is located 100 kilometres northeast of the Gordie Howe International Bridge and managed by the Federal Bridge Corporation Limited.

WDBA is also working in collaboration with CBSA and CFIA, CBP and GSA, as each agency has a distinct role in facilitating the movement of people and goods across the border.

## **1.6 WDBA Annual Report**

For further information on the activities of the Corporation, the Annual Report can be accessed at: [www.gordiehoweinternationalbridge.com/en/corporate-reports](http://www.gordiehoweinternationalbridge.com/en/corporate-reports).

## **1.7 Office of the Auditor General Special Examination**

Under section 138 of the FAA, Crown corporations must undergo a Special Examination at least once every ten (10) years. In June 2022, the Special Examination Report of the Auditor General of Canada was presented to the Board of Directors of WDBA. A copy of the Special Examination Report and Detailed Action Plan can be found at [www.gordiehoweinternationalbridge.com/en/corporate-reports](http://www.gordiehoweinternationalbridge.com/en/corporate-reports).

One item that WDBA continues to track is its Board Appointments. As a vacancy on the Board occurred after the OAG Special Examination, WDBA will continue to follow its action plan to engage with the Minister of Housing, Infrastructure and Communities as it relates to the one (1) vacant Director position.



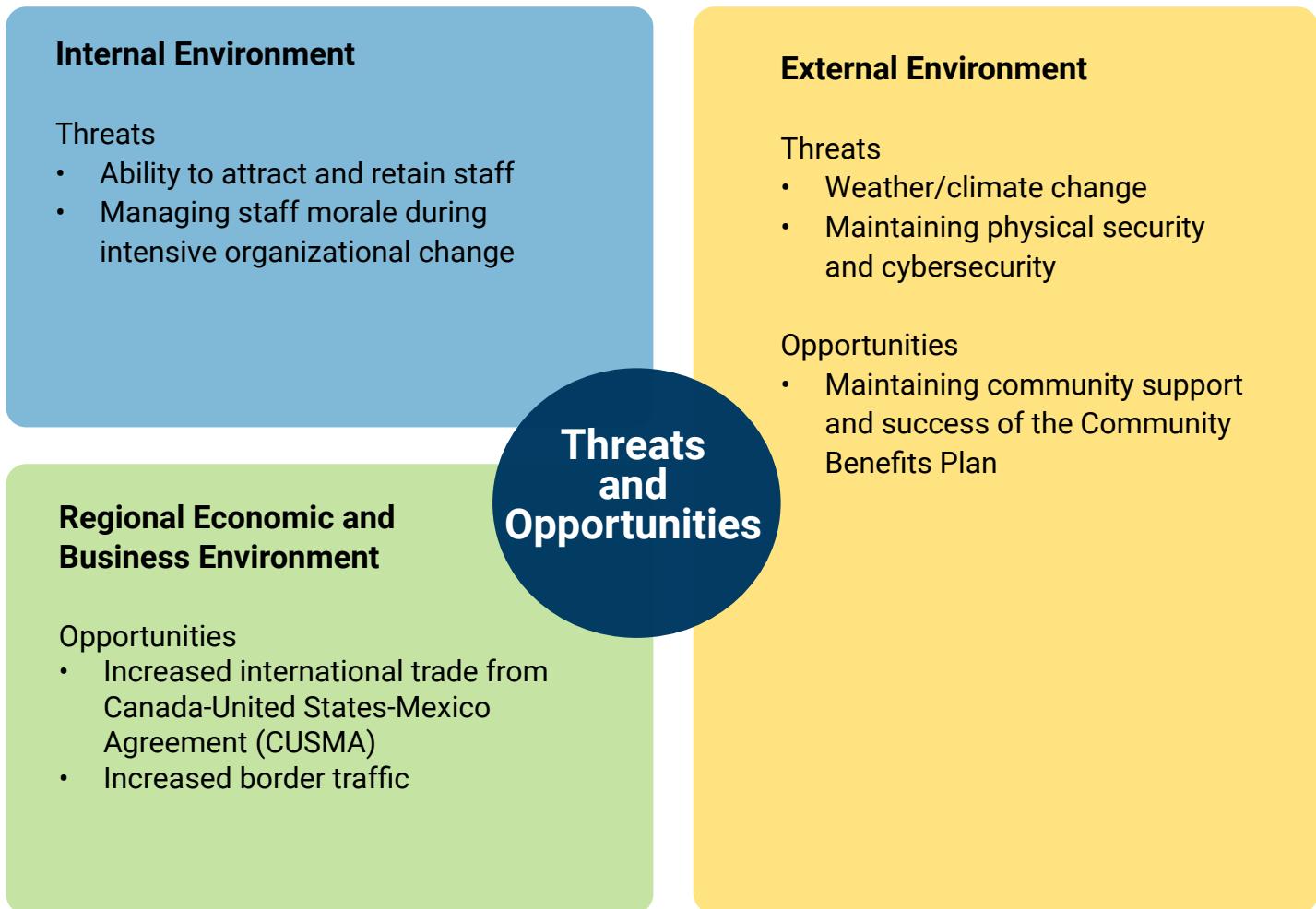
## 2. CURRENT OPERATING ENVIRONMENT

## 2.1 Threats and Opportunities

Like many organizations, WDBA is impacted by various internal, external and regional factors.

The organization continues to work to mitigate the various threats and capitalize on opportunities associated with those factors. The most prominent of these threats and opportunities over the next two (2) years, as the design-build phase is completed, can be found in the table and descriptions below.

Figure 5: Internal and External Opportunities and Threats



## Ability to attract and retain staff

**Threat:** As Substantial Completion draws nearer, it is likely that key staff will consider new employment opportunities, particularly those staff that are more interested in the capital delivery phase of the project. WDBA's oversight will increase during commissioning and handovers, so it will be important to not only attract staff, but also not lose key personnel to help with the transition.

**Impact:** Losing key capital delivery staff may impact WDBA's mission to successfully deliver the Gordie Howe International Bridge project and become operations-ready by 2025.

**Mitigation:** WDBA is improving its internal systems to ensure that institutional knowledge is captured and available to staff such that key documentation is not lost when staff members leave.

## Managing staff morale during intensive organizational change

**Threat:** WDBA is staffed by high-caliber professionals that are generally excited to be a part of this marquee infrastructure project. However, with increased uncertainty about future roles, higher pressure and increasing change as the project transitions, staff morale is impacted.

**Impact:** Staff morale impacts collaboration, efficiency, work quality and mental health.

**Mitigation:** WDBA is implementing the recommendations of the corporate culture audit concluded in 2023-24 through KPMG and revising WDBA's values.

## Weather/climate resilience

**Threat:** The Gordie Howe International Bridge is located in Windsor, Ontario and is accordingly impacted by occasional severe weather events.

**Impact:** Severe weather events may cause partial or total closures of the bridge, impacting WDBA's ability to successfully facilitate the efficient and reliable movement of people and goods through the border crossing.

**Mitigation:** WDBA notes that there will now be redundancy in international crossings in the southwest Ontario/southeast Michigan region, with the Ambassador Bridge and the Blue Water Bridge such that trade should not be severely impacted during these events, particularly given that traffic flows will likely be reduced in any event during severe weather.

## Maintaining physical security and cybersecurity

**Threat:** Being a marquee international project, the Gordie Howe International Bridge may be a target for bad actors who attempt to threaten the physical security and cybersecurity of customers, WDBA employees and border agencies.

**Impact:** Illegal protests, physical security and cybersecurity attacks and other unforeseen disruptions threaten WDBA's ability to facilitate the efficient and reliable movement of people and goods.

**Mitigation:** WDBA and BNA have dedicated security teams that maintain an on-site presence and develop and routinely revise security protocols. WDBA also maintains a suite of insurance products, including those for cybersecurity. WDBA further conducts frequent training with staff with respect to cybersecurity best practices and threats and performs phishing tests and independent penetration testing. WDBA is currently pursuing membership in Canada's National Cross-Sector Forum on Critical Infrastructure.

## Maintaining community support and success of the Community Benefits Plan

**Opportunity:** The community is generally supportive of the project and has benefited from the Community Benefits Plan.

**Impact:** Having community support allows WDBA to maintain positive relationships with its stakeholders, makes the community more tolerant of construction-related impacts, assists with marketing efforts and supports WDBA's ESG objectives.

**Capitalization:** WDBA will continue to engage with the community in various settings and will dedicate resources towards marketing as it moves into operations.

## Increased international trade from the Canada-US-Mexico Agreement (CUSMA)

**Opportunity:** All CUSMA signatories have identified the need to strengthen economic cooperation and collaboration in the region, including the need to strengthen secure supply chains. This suggests positive downstream effects on trade despite a challenging economic environment.

**Impact:** Economic growth in Canada and the US is forecast to be sluggish over the next two years which may impact cross-border trade.

**Capitalization:** WDBA will develop targeted messaging about the Gordie Howe International Bridge to influential audiences such as supply chain operators. WDBA's marketing messages will focus on elements such as reliability, efficiency and ease of crossing.

## Increased border traffic

**Opportunity:** Commercial traffic has fully rebounded from the COVID-induced slowdown, with traffic volumes now exceeding pre-pandemic levels.

**Impact:** The growth in commercial traffic may continue as the Gordie Howe International Bridge facilitates greater north-south traffic, as well as west-east traffic.

**Capitalization:** WDBA's comprehensive marketing plan has identified key primary audiences and will develop messaging and communication considerations tailored to each identified primary audience. The messaging will amplify the Gordie Howe brand with a goal to motivate them to take the desired action.

## 2.2 Alignment with Government Priorities

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

Table 1: WDBA Alignment with Government Priorities

Priority	Action
Building a healthier today and tomorrow	<ul style="list-style-type: none"><li>WDBA prioritizes wellness and promotes access to wellness and mental health programs for its employees and their families.</li></ul>
Growing a more resilient economy	<ul style="list-style-type: none"><li>The Windsor-Detroit corridor handles more than 25 per cent of the overall Canada-US trade per year and approximately 30 per cent of the trade carried by truck. Once it is in operations, the Gordie Howe International Bridge will add redundancy, capacity and connectivity to this corridor and facilitate economic growth by increasing the overall flow of people and goods that travel through the region. As such, with the potential for increased traffic, there also exists the potential for further economic development in the area. This is an aspect that WDBA will explore.</li><li>Deloitte completed an Economic Contribution Analysis for 2018 through 2022. Their analysis noted the project already contributed \$945.4 million to Ontario's Gross-Domestic Product (GDP) and supported 8,436 jobs.</li></ul>
Bolder climate action	<ul style="list-style-type: none"><li>WDBA and the Gordie Howe International Bridge project are committed to the environment and sustainability.</li><li>In terms of the work WDBA had done to meet disclosure requirements, it has completed annual Taskforce on Climate-related Financial Disclosures (TCFD) reports for calendar years 2022 and 2023. These are published on WDBA's website (<a href="https://www.gordiehoweinternationalbridge.com/sites/default/files/2024-08/TCFD%20Report%202023%20%282024-08-19%29%20final.pdf">https://www.gordiehoweinternationalbridge.com/sites/default/files/2024-08/TCFD%20Report%202023%20%282024-08-19%29%20final.pdf</a>). These reports detail project greenhouse gas emissions and climate related risk and opportunities.</li></ul>
Fighting harder for safer communities	<ul style="list-style-type: none"><li>The Community Benefits Plan Neighbourhood Infrastructure Strategy includes initiatives related to community partnerships and community safety. The project's Community Organization Investment initiative has supported the creation of safe, community-based gathering spaces for youth and other residents as well as neighbourhood food safety and security through investments in local food bank infrastructure.</li></ul>
Standing up for diversity and inclusion	<ul style="list-style-type: none"><li>WDBA engaged an external advisor (KPMG) to support a comprehensive organizational evaluation of its past and current practices as related to Diversity, Equity and Inclusion (DE&amp;I).</li></ul>

Priority	Action
Moving faster on the path to reconciliation	<ul style="list-style-type: none"> <li>WDBA meets regularly with officials from Walpole Island First Nation and Caldwell First Nation to advance a workforce development and participation strategy (consisting of workforce training, apprenticeships and employment) and respond to concerns and is investing in infrastructure improvements with both First Nations.</li> <li>WDBA has engaged Indigenous speakers to share experiences at all-staff meetings prior to National Day for Truth and Reconciliation in alignment with the Government of Canada's 94 Calls to Action number 57 (provide education to public servants on the history of Aboriginal peoples).</li> </ul>



### **3. STRATEGIC OBJECTIVES, INDICATORS OF SUCCESS AND EXPECTED RESULTS FOR 2024-25 AND THE PLANNING PERIOD**

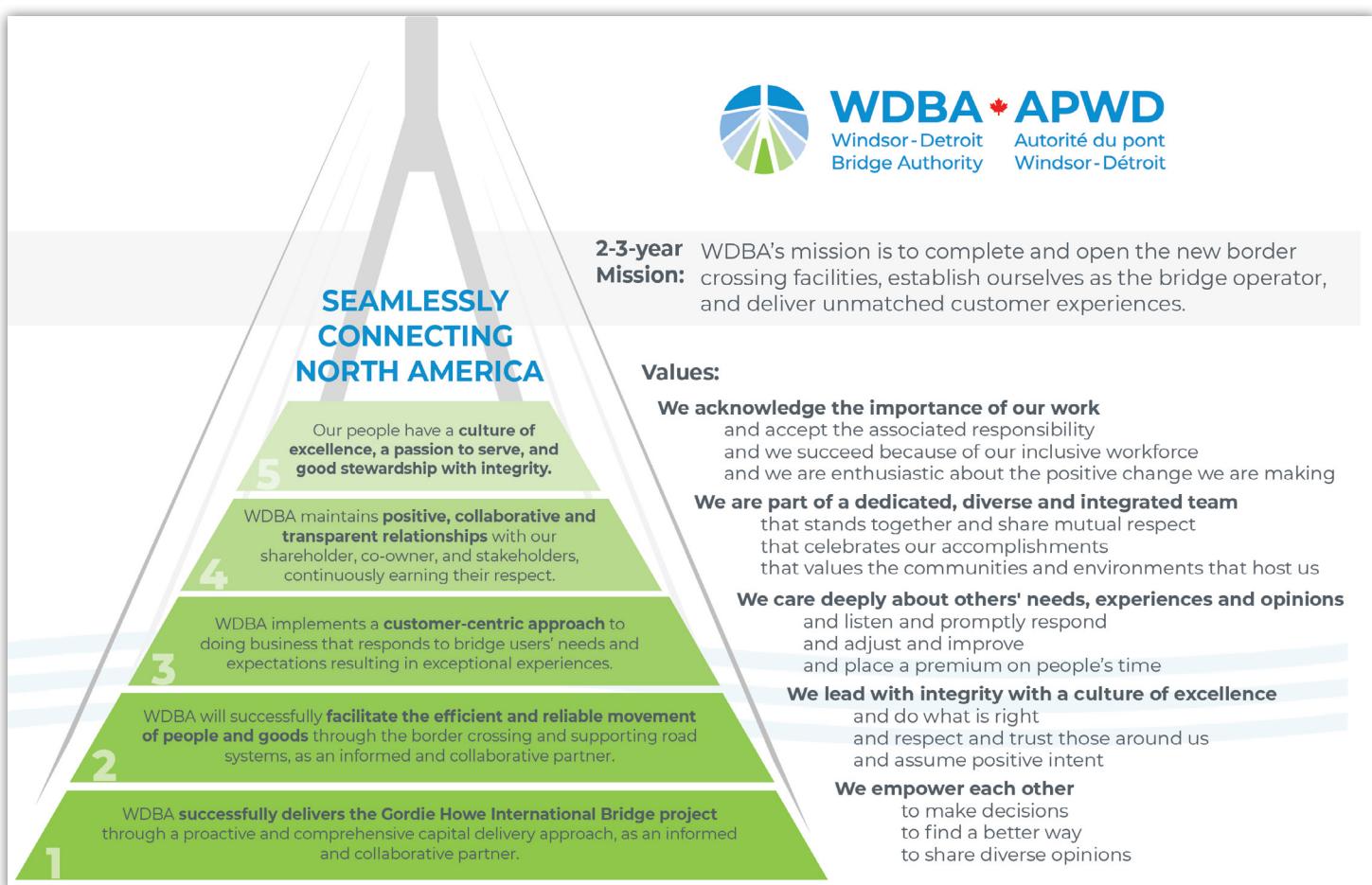
## 3.1 Approach to Strategic Planning, Performance Management and Risk Management

WDBA engaged staff at all levels of the organization with the intention of collecting a comprehensive list of outcomes and objectives needed to ensure success over the planning period and to ensure full transparency and strategic buy-in. Based on the responses and with the approval of the Board of Directors, WDBA consolidated the input and sorted the outcomes and objectives between strategic (top-down) and tactical (bottom-up).

## 3.2 Planning Period Strategic Objectives

WDBA's five (5) new strategic objectives are consistent with the three (3) objectives from its 2023-24 Corporate Plan Summary. The three (3) original objectives from the 2023-24 Corporate Plan Summary have been revised and expanded to reflect, more accurately, the stage of the project moving through the peak of construction and a shift in priority to ensure operational readiness and to adopt a more customer-focused decision-making approach. The new strategy is outlined in WDBA's 'strategy on-a-page', with each strategic objective outlined in the section below.

Figure 6: WDBA's Strategy on-a-Page





## Objective 1: WDBA successfully delivers the Gordie Howe International Bridge project through a proactive and comprehensive capital delivery approach, as an informed and collaborative partner.

During the planning period, the aim of this strategic objective is to successfully complete the capital build of the project. This means that all four (4) components of the project have been certified through the Substantial Completion process, handed over and the deficiencies corrected and certified through that process. WDBA will achieve this through maintaining a fair and collaborative relationship with BNA, overseeing compliance with the Project Agreement and design specifications and strong integrated management of commercial issues, risks and decisions. To further this objective, WDBA will achieve the following:

- **ensuring everyone goes home safe at the end of the day without compromise.** WDBA is aiming to complete the build continuing its zero-fatalities record on the project site and improving the 12-month rolling safety statistics.
- **ensuring that at Substantial Completion assets comply with key operational, regulatory, scope, quality and technical requirements and are available for their intended use.** This includes verifying components are revenue ready and baselined to meet durability and functional use over the life of the asset.
- **demonstrating WDBA is compliant with regulatory and approval requirements during the design-build phase up to Final Completion.** This includes requirements set forth by governing legislation on environmental aspects, security and safety, as well as permitting with authorities having jurisdiction and land access/use agreements.
- **developing and executing a comprehensive roadmap to achieve a timely and fulsome Substantial Completion.** This will ensure that roles, responsibilities and timelines of Substantial Completion are understood and agreed to by all stakeholders in advance. It will also provide advanced and specific guidance on what is expected at the time of Substantial Completion which will minimize shortfalls well in advance of the date.
- **developing a comprehensive roadmap and resource plan to achieve Final Completion.** This includes how BNA will achieve the work without impacting operations and how WDBA will oversee and manage performance during the overlapping closeout of construction.
- **ensuring best value commercial decisions (i.e., providing the greatest benefits for least impacts).** By utilizing an integrated commercial management approach that considers and documents holistic decision making, this specifically will result in records of decisions that contemplate risk, future operational costs, quality, safety, environmental and other factors as part of the process.
- **prioritizing, in order, safety, quality, cost and schedule certainty.** This will be achieved by finding the best balance between each of the performance metrics (safety, quality, cost and schedule). This reflects the need for WDBA to understand the complex work occurring and prioritizing these needs.



## **Objective 2: WDBA will successfully facilitate the efficient and reliable movement of people and goods through the border crossing and supporting road systems, as an informed and collaborative partner.**

During the planning period, WDBA will establish itself as the bridge operator and implement the systems and processes necessary to successfully manage what is anticipated to become the busiest commercial land border crossing between Canada and the US. This means getting systems and people in place to manage the operations and the performance of the contractor, developing documentation to support operations and working with project partners to ensure clear resources, responsibilities and procedures are reviewed, settled and implemented prior to opening the facility to traffic in fall 2025. To further this objective, WDBA will achieve the following:

- **creating and maintaining a safe and secure environment for the movement of goods and people through the border crossing and supporting road systems.** This includes not only border safety and the transportation of goods, but also that the operating environment for WDBA and BNA maintains a strong safety record.
- **providing efficient tolling services and seamless integration of transactional infrastructure.** This includes the implementation of the tolling system. With the correct implementation, customers will be billed accurately and efficiently, ensuring steady and reliable operations.
- **supporting border services operations to maximize traffic throughput while recognizing and supporting the agencies' mandates.** By maintaining strong relationships with the border agencies (CBSA and CBP) on border management as well as integrating the workflows of BNA, WDBA and the border agencies, the operations of the crossing will experience fewer challenges.
- **operating and maintaining assets in compliance with contractual requirements and reasonable customer expectations, to ensure continued service availability.** By compiling a list of operational requirements and obligations as well as a performance management strategy, WDBA will be able to ensure reliable operation of the crossing through its project partner.
- **planning and executing routine preventative maintenance and lifecycle/rehabilitation on assets, minimizing downtime and disruption while optimizing cost and expected service life.** By establishing a lifecycle baseline on assets and annual operations, maintenance and rehabilitation (OMR) plans provided by BNA, WDBA can ensure the asset lifecycle will be maintained while reducing the impact on operations.
- **operating assets in compliance with environmental, safety and security regulations and legislation.** WDBA will shift the compliance lens from one of construction to one of operations and monitoring against both sets of requirements during the overlap between Substantial Completion and Final Completion.

- **unlocking the greatest benefit at the best value in operational contracts, variations, disputes and claims.** Utilizing an integrated commercial management approach that considers and documents holistic decision making will result in records of decisions that contemplate risk, future operational costs, quality, safety, environmental and other factors as part of the process.
- **utilizing information, expertise and partnerships to enable informed, data-driven and reasonable decisions in operations.** WDBA will examine partnerships in relevant organizations, data on the assets, customer experience data and operational performance data to make decisions, using the right tools and systems to aggregate and contextualize information.



### **Objective 3: WDBA implements a customer-centric approach to doing business that responds to bridge users' needs and expectations resulting in exceptional experiences.**

In preparing for operations, establishing a toll structure that maximizes desired outcomes is a critical feature in facilitating the movement of people and goods. Another critical aspect is WDBA developing the Gordie Howe International Bridge customer experience, comprised of its service offerings as well as its external-facing positioning, to engender loyalty and to support bridge usage. These aspects will leverage the benefits of the Gordie Howe International Bridge to attract customers, maximize trade and fulfill the purpose of Canada's investment in a new border crossing – the efficient and effective movement of people and goods at this trade corridor. To further this objective, WDBA will achieve the following:

- **utilizing informed customer-centric service offerings aimed at customer attraction and retention.** This approach will ensure we understand our customers and what they need to make the Gordie Howe International Bridge their choice for crossing.
- **featuring a toll rate that balances attracting market share and revenue generation.** Navigating the process for setting a toll to make certain the Gordie Howe International Bridge is a crossing of choice, fulfilling the overall project purpose of efficiently and effectively moving people and goods through this critical trade corridor and positively positioning the economic standing of Canada. WDBA's toll policy will balance the objective of facilitating economic growth (requiring a lower toll rate), with the need to recover capital and operating costs (requiring a higher rate).



## Objective 4: WDBA maintains positive, collaborative and transparent relationships with its shareholder, co-owner and stakeholders, continuously earning their respect.

WDBA's ongoing engagement with the shareholder, the bridge co-owner (Michigan), stakeholders (including the public) and First Nations is critical to the success of the Gordie Howe International Bridge and the corporation itself. During the planning period, effectively managing these relationships through positive engagement, proactive and meaningful collaboration and a commitment to transparency supports WDBA's ability to deliver on its other main objectives. To further this objective, WDBA will achieve the following:

- **maintaining resilient and supportive relationships with the shareholder.** To do this, WDBA will ensure that the federal government is aware of project developments and emerging issues, that WDBA delivers required reporting, works within existing authorities, adheres to policy and engages in regular dialogue.
- **maintaining resilient and supportive relationships with the bridge co-owner.** To do this, WDBA will continue to regularly engage the State of Michigan and MDOT to ensure they are aware of project developments and emerging issues that affect them.
- **positioning WDBA as a good corporate citizen through pro-active, meaningful and consistent community relations.** WDBA will continue to grow its integration into adjacent communities, deliver the Community Benefits Plan and will consult with relevant parties, including the Government of Canada, to develop a strategy for ongoing community relations during operations.
- **maintaining resilient and supportive relationships with our stakeholders.** This includes elected officials, associations, community groups, future users and business owners.
- **acknowledging the importance of First Nations as Rights Holding Groups.** WDBA will continue to build positive and meaningful relationships with Walpole Island First Nation and Caldwell First Nation.
- **exploring opportunities to utilize the crossing as a catalyst for increased economic impact.** This includes promoting the bridge with new lines of business in the Montreal-to-Laredo corridor and supporting regional development efforts where possible.



## Objective 5: Our people have a culture of excellence, a passion to serve and good stewardship with integrity.

WDBA recognizes that its greatest strength is its dedicated staff and that values and culture are linked with performance. To ensure that staff can excel and achieve the other objectives, WDBA must continue to drive the success of its people and their collective responsibilities with a focus on passion, inclusivity and integrity. To further this objective, WDBA will achieve the following:

- **supporting a thriving, inclusive and accessible employee-centric workplace.** WDBA fosters this with strong Diversity, Equity, Inclusion and Accessibility programming, performance and training opportunities and access to wellness initiatives to make sure staff are able to thrive and contribute without barriers.
- **achieving transparency and accountability by exceeding compliance obligations.** This will ensure that expectations are clearly defined, achieved and surpassed.
- **ensuring WDBA is an informed owner capable of making reasonable, risk-aware, evidence-based decisions.** This will be achieved by embedding risk management principles into WDBA processes, culture and decision making.
- **maximizing taxpayer dollars by ensuring the greatest benefit at the best value.** This includes taking a lean approach to ensure that WDBA is effectively using its resources, ensuring WDBA has the right tools and facilities to succeed, with strong policies, standards and controls in place.
- **contributing to climate initiatives by applying an ESG lens to decisions, actions and policies.** Through this planning approach, WDBA will support Government of Canada Sustainable Development Goals.
- **placing the best suited employees, in the right role, at the right time.** This includes understanding employee skills and areas for growth to build a resilient and adaptable workforce.
- **implementing an effective change management strategy to capture, control and guide the natural transitions of the corporation.** This will allow WDBA to forecast resource needs until steady state operations and provide employees with much-needed certainty regarding the plans for transition.



## 4. RISK MANAGEMENT

WDBA's Enterprise Risk Management policy and procedure ensures a consistent and comprehensive approach to risk management that is integrated into planning, decision-making and operational processes. WDBA considers risk management to be a shared responsibility within the organization.

WDBA has established Risk sensitivities, dimensions and registers for various aspects of the project organization. These are divided into the following: Project (design-build), Enterprise (corporate) and Operations.

WDBA monitors and manages its risk profile and tracks all identified project and corporate risks and regularly briefs the Assistant Deputy Ministers (ADM) Committee on project risks.

Key risks, issues, threats and opportunities can be found in Section 2 ('Current Operating Environment') and in Annex 4 of this Corporate Plan Summary which provides greater detail on the risk process.

## 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 2: Proforma Statement of Operations

For the year ending March 31 (\$'000s)	Actual	Forecast	Estimate			
	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
	7,659	0	0	0	0	0
Revenue	7,659	0	0	0	0	0
Gordie Howe International Bridge Project	315,281	279,251	164,082	175,774	154,546	154,509
Internal Services	13,607	29,765	24,970	19,596	17,626	17,531
Work performed for government agencies	0	0	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>328,888</b>	<b>309,016</b>	<b>189,052</b>	<b>195,370</b>	<b>172,172</b>	<b>172,040</b>
Government transfers - Appropriations	1,168,943	1,208,023	343,086	59,123	59,145	59,638
Reimbursement of Appropriations	0	0	0	0	0	0
Prior year appropriations received in current year	0	228,811	0	0	0	0
Government transfers – Appropriations with no source of funds	0	0	0	72,561	50,194	50,061
Government transfers - Recoveries	0	0	0	0	0	0
<b>TOTAL GOVERNMENT FUNDING</b>	<b>1,168,943</b>	<b>1,436,834</b>	<b>343,086</b>	<b>131,684</b>	<b>109,339</b>	<b>109,699</b>
<b>ANNUAL OPERATING SURPLUS (DEFICIT)</b>	<b>847,714</b>	<b>1,127,819</b>	<b>154,034</b>	<b>(63,686)</b>	<b>(62,833)</b>	<b>(62,341)</b>

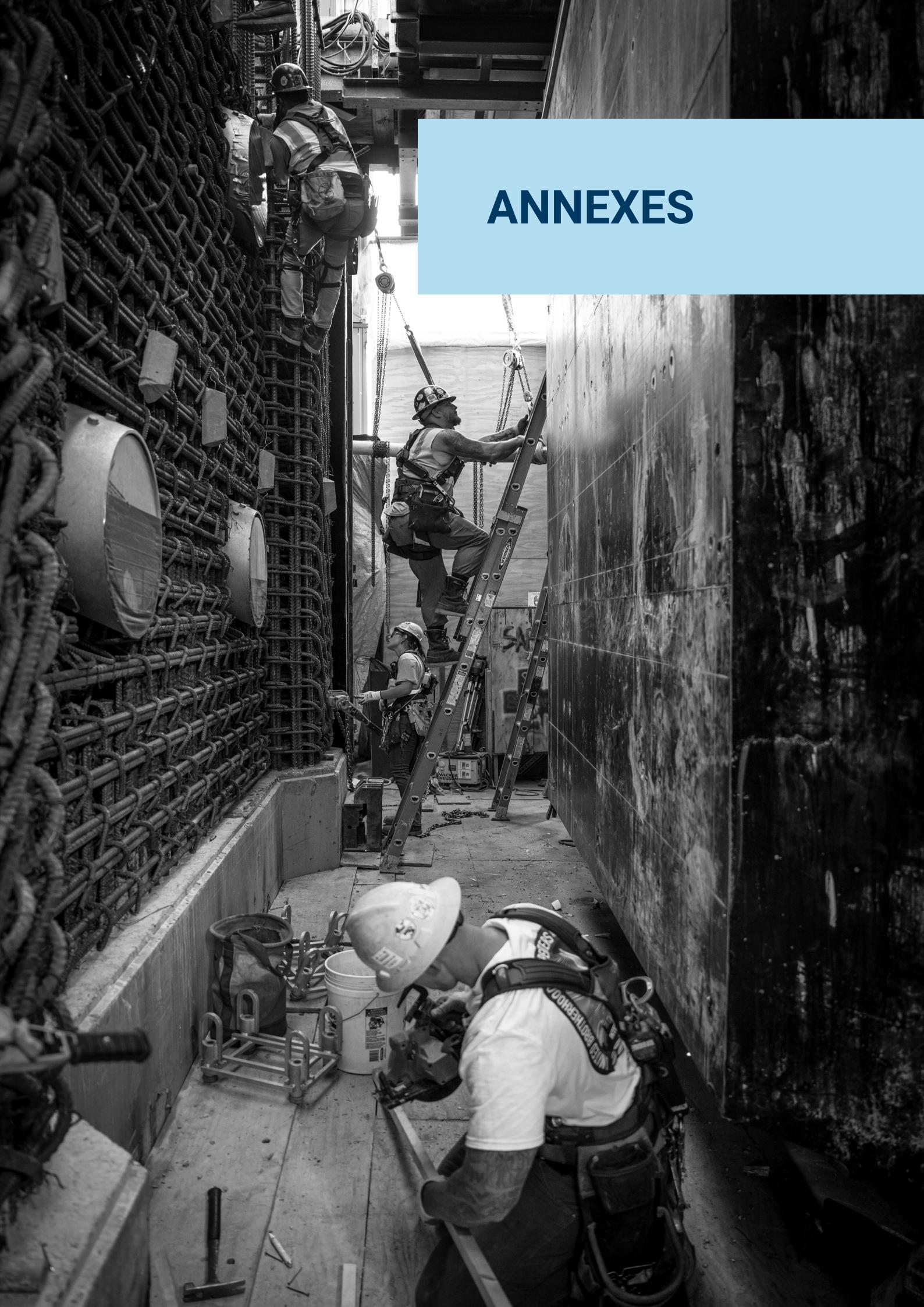
Table 3: Proforma Statement of Financial Position

For the year ending March 31 (\$'000s)	Actual	Forecast	Estimate			
	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
TOTAL FINANCIAL ASSETS	142,122	20,675	11,080	6,109	5,436	5,289
Due to BNA	671,193	657,374	643,107	628,377	613,171	597,472
Other Liabilities	712,383	39,352	25,654	20,783	20,210	20,163
<b>TOTAL LIABILITIES</b>	<b>1,383,576</b>	<b>696,726</b>	<b>668,761</b>	<b>649,161</b>	<b>633,381</b>	<b>617,635</b>
NET FINANCIAL ASSETS	(1,241,454)	(676,050)	(657,681)	(643,052)	(627,945)	(612,345)
Tangible Capital Assets	4,296,445	4,847,988	4,995,182	4,917,241	4,839,301	4,761,361
Prepaid Expenses	1,132	12,003	475	100	100	100
<b>TOTAL NON-FINANCIAL ASSETS</b>	<b>4,297,577</b>	<b>4,859,992</b>	<b>4,995,657</b>	<b>4,917,341</b>	<b>4,839,401</b>	<b>4,761,461</b>
<b>ACCUMULATED SURPLUS</b>	<b>3,056,123</b>	<b>4,183,942</b>	<b>4,337,976</b>	<b>4,274,290</b>	<b>4,211,457</b>	<b>4,149,116</b>

Table 4: Proforma Summary of Operating and Capital Costs

For the year ending March 31 (\$'000s)	Actual	Forecast	Estimate			
	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
<b>Operating Profile WDBA</b>	294,951	362,380	134,798	108,066	93,258	93,619
<b>Capital Profile WDBA</b>	994,512	845,643	208,289	23,618	16,080	16,080
<b>Total</b>	1,289,463	1,208,023	343,086	131,684	109,339	109,699

# ANNEXES



# Annex 1: Corporate and Project Governance Structure

## Overview

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

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

WDBA has a Board of Directors accountable for general oversight, including a CEO, supported by an executive leadership team, accountable for day-to-day operations. WDBA's governance is unique as oversight is also provided by an International Authority. This entity is responsible for monitoring WDBA's compliance with the Crossing Agreement signed by Canada and Michigan. Under the terms of its 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.

WDBA has overall accountability for the construction and operations of the border crossing, however, it has sub-contracted the responsibility to perform primary design, construction, maintenance and certain tolling operations obligations to BNA, a general partnership between AECON, Fluor and ACS. The governance structure between WDBA and BNA is defined in the Project Agreement.

The nature of the project and risk profile led the Treasury Board to institute additional oversight through an ADM and DM Committee to supplement normal ministerial and Crown oversight and corporate planning. For further detail, please see the section on Assistant Deputy Ministers (ADM) and Deputy Ministers (DM) Committees in this annex.

## 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 defined in the table below.

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 WDBA's Board on human resources issues, including compensation, environmental, social and governance initiatives and the establishment of effective corporate governance practices.
- **Community Relations and Business Development Committee.** Assists with overseeing and holding management accountable to ensure WDBA is ready to perform all activities related to being the Bridge Operator above and beyond those activities subcontracted to BNA.
- **Project Agreement Administration Committee.** Provides oversight of and requires accountability from management in respect of the resolution of significant contractual and commercial issues impacting the delivery of the Gordie Howe International Bridge project with the objective of achieving Substantial Completion, first day operations and Final Completion. The Committee will further provide oversight and accountability from management in respect of significant contractual and commercial issues impacting operations and maintenance.

Note that the Communications and Outreach Committee has been dissolved with matters to be discussed at the regular Board meeting.

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

Table 5: Membership of the Board of Directors and Committees of the WDBA Board

Name	Position (Board and Committee)	Appointment Date (A) Expiry Date (E)	Appointment Type	Compensation
Timothy Murphy	Board Chairperson Audit Committee Member (ex officio) Governance and HR (GHR) Committee Member (ex officio) Project Agreement Administration Committee (PAAC) (ex officio) Community Relations and Business Development Committee (CRBDC) (ex officio)	(A) 2021-12-01 (E) 2026-11-30	During Pleasure	<ul style="list-style-type: none"> <li>• Fixed by GiC: Position; per diem (\$200 - \$300)</li> <li>• Incumbent; annual (\$6,400 - \$7,500)</li> </ul>

Name	Position (Board and Committee)	Appointment Date (A) Expiry Date (E)	Appointment Type	Compensation
Charl van Niekerk	WDBA CEO Audit Committee Member GHR Committee Member PAAC Member CRBDC Member	(A) 2023-07-25 (E) 2028-07-24	Full-Time Appointment During Pleasure	<ul style="list-style-type: none"> <li>CEO-4</li> </ul>
Jeffrey Allsop	Director Audit Committee Member PAAC Member	(A) 2022-12-02 (E) 2026-12-01	During Pleasure	<ul style="list-style-type: none"> <li>Fixed by GiC: Position; per diem (\$200 - \$300)</li> <li>Position; annual (\$3,200 - \$3,800)</li> </ul>
Karla Avis	Director CRBDC Chairperson	(A) 2023-08-10 (E) 2025-08-09	During Pleasure	<ul style="list-style-type: none"> <li>Fixed by GiC: Position; per diem (\$200 - \$300)</li> <li>Position; annual (\$3,200 - \$3,800)</li> </ul>
Marie Campagna	Director Audit Committee Chairperson GHR Committee Member CRBDC Member	(A) 2023-08-10 (E) 2025-08-09	During Pleasure	<ul style="list-style-type: none"> <li>Fixed by GiC: Position; per diem (\$200 - \$300)</li> <li>Position; annual (\$3,200 - \$3,800)</li> </ul>
Lindsay Krauss	Director GHR Committee Member PAAC Member	(A) 2023-06-22 (E) 2027-06-21	During Pleasure	<ul style="list-style-type: none"> <li>Fixed by GiC: Position; per diem (\$200 - \$300)</li> <li>Position; annual (\$3,200 - \$3,800)</li> </ul>
Helga Reidel	Director GHR Committee Chairperson CRBDC Member	(A) 2022-12-02 (E) 2026-12-01	During Pleasure	<ul style="list-style-type: none"> <li>Fixed by GiC: Position; per diem (\$200 - \$300)</li> <li>Position; annual (\$3,200 - \$3,800)</li> </ul>
Tim Smith	Director PAAC Chairperson Audit Committee Member	(A) 2022-09-15 (E) 2026-09-14	During Pleasure	<ul style="list-style-type: none"> <li>Fixed by GiC: Position; per diem (\$200 - \$300)</li> <li>Position; annual (\$3,200 - \$3,800)</li> </ul>
Vacant	Director		During Pleasure	<ul style="list-style-type: none"> <li>Fixed by GiC: Position; per diem (\$200 - \$300)</li> <li>Position; annual (\$3,200 - \$3,800)</li> </ul>

## International Authority

The International Authority is a joint Canada-Michigan governance entity responsible for monitoring compliance of WDBA with the Canada-Michigan Crossing Agreement signed by Canada and Michigan.

The International Authority consists of six (6) members with equal representation from Canada and Michigan. Two (2) members are appointed by Canada, one (1) appointed by WDBA and three (3) appointed by Michigan.

To provide further context, the Canada-Michigan Crossing Agreement provides the framework for both parties' roles and responsibilities for the Gordie Howe International Bridge. This Agreement provides the foundation for the building of the new bridge, the POEs and the Michigan Interchange. It also includes important provisions for the design, build, financing, operation and maintenance of the Gordie Howe International Bridge project.

The Crossing Agreement requires WDBA to secure insurance coverage as necessary for the benefit of itself and the International Authority and their members to protect against claims or liabilities arising out of the performance of the Crossing Agreement. WDBA maintains Director and Officer Liability insurance coverage for the WDBA Board of Directors and International Authority.

## Legislative Framework

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

WDBA has been building a strong foundation for sound corporate governance. As outlined above, the Board has established an Audit Committee (as required by section 148 of the FAA), Governance and Human Resources Committee, a Project Agreement Advisory Committee and a Community Relations and Business Development Committee to support carrying out its duties and responsibilities.

## Organization Structure

The CEO is supported by an executive leadership team, all officers of the organization, who jointly manage day-to-day operations. During 2023-24, the CEO, Chief Financial and Administrative Officer and the Chief Legal Officer were replaced. A new role, the Chief Operations Officer, was also created and filled to improve WDBA internal expertise related to border operations and to support the Operational Readiness initiative.

The following figure provides the organizational structure for the executive leadership team at WDBA with an outline of general accountabilities.

Figure 7: WDBA Executive Leadership Team



## Infrastructure Canada Engagement

Beyond the Infrastructure Liaison Committee, WDBA has established an executive-level monthly touchpoint for its executive leadership team and Infrastructure Canada's ADM and DM.

In addition to the committees and touchpoints described above, including as an observer on the Change Review Board, WDBA engages with Infrastructure Canada regularly. This includes separate meetings that provide the department with updates on, among other things, corporate matters, communications (meetings held weekly) and property. Engagement with Infrastructure Canada has also increased on a regular basis and in discussing legal/commercial matters.

## Assistant Deputy Ministers (ADM) and Deputy Ministers (DM) Committees

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

Deputy Ministers of Infrastructure Canada and Central Agencies (and relevant departments such as PSPC, as warranted) will be provided an update twice per year. Membership includes the DM of Infrastructure Canada and members from Treasury Board of Canada 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.

## Annex 2: Planned Results

WDBA's planned results are based on the strategic objectives, accompanying activities and measures of success listed in Section 3 of this Corporate Plan Summary.

Result Statements	Indicators	Data Source [Owner]	Frequency	Baseline	Target	Methodology
<b>1. Create border crossing redundancy, reliability, connectivity and system capacity.</b> Achieved by designing, building and maintaining the Gordie Howe International Bridge infrastructure to ensure (a) border crossing choice, (b) system redundancy, (c) processing capacity for current and future traffic volumes and (d) highway-to-highway connectivity. Aligned with WDBA Strategic Objective 1.						
1A. Intermediate: Staff and workers return home safely.	Rolling Total Recordable Incident Rate (TRIR) is below industry standard and improving.	WDBA and BNA Safety Data.	Monthly	In each case the TRIR of the preceding month.	TRIR is at or lower than previous month, TRIR always under 2.5.	TRIR = (Number of OSHA recordable incidents x 200,000) / Total number of hours works. All within preceding 12 months.
	No fatalities.	WDBA and BNA Safety Data.	Monthly	Zero fatalities.	Zero fatalities (ongoing).	Incident Count.
1B. Ultimate: All required scope delivered at acceptable quality.	All medium and critical non-conformance resolved by Substantial Completion.	NCR data log [BNA and WDBA].	Once	N/A	Zero Medium and Critical NCRs by Substantial Completion (September 2025).	Non-Compliance identification defined in Project Agreement. Result Certified by Independent Certifier.
1C. Ultimate: Assets delivered and made available for traffic on time.	Construction Substantial Completion achieved by contract date.	WDBA	Once	September 2025.	September 2025.	Result certified by Independent Certifier.
1D. Ultimate: Assets delivered within budget.	Actual expenditure compared to approved budget.	WDBA, TBS	Annually	Approved Budget.	Actual cost at or below budget.	Financial Reporting. Results compared to budget.

Result Statements	Indicators	Data Source [Owner]	Frequency	Baseline	Target	Methodology
2. Utilizes and maintain Gordie Howe International Bridge assets to <b>facilitate the efficient and reliable movement of people and goods through the border crossing and supporting road systems</b> , as an informed and collaborative partner. Aligned with WDBA Strategic Objective 2.						
2B. Intermediate: WDBA and BNA are ready to open facility for operations.	Completion and acceptance of Operations and Maintenance plans.	WDBA	Once	N/A, defined deliverables.	96 Operations and Maintenance plans to be developed and approved prior to Substantial Completion (September 2025).	Plan submissions and compliance tracked. Plans reviewed for compliance and acceptance, as applicable, by WDBA, MDOT, Border Agencies and Emergency Services.
2D. Ultimate: Facility operates efficiently: Travel time to cross the border is minimized.	The travel time to cross the entire facility is predictable and below acceptable threshold.	WDBA, BNA Reporting	Monthly	Baseline to be established within six (6) months of opening.	Target will be established based on data obtained in 2025-26 after opening the crossing.	Travel time of vehicles is captured by intelligent traffic monitoring system and data analyzed for trends and average crossing time.
3. Maximizing Canada's investment in a new border crossing at its busiest land trade corridor by attracting travellers through exceptional <b>customer experience</b> , increasing commercial viability of the region and leveraging the criticality of the bridge to Canada's north-south trade activity. Aligned with WDBA Strategic Objective 3.						
3A. Immediate: WDBA has customer service offerings aimed at attraction and retention.	In alignment with the opening of the bridge, a fully redeveloped website is launched with a primary focus on customer experience and account management.	WDBA	Once	N/A	Site to be operational by Q3 of 2025-26.	
4. WDBA works collaboratively with <b>shareholders, co-owner and stakeholders to build strong and meaningful relationships</b> that support the ongoing achievement of its mandate. Aligned with WDBA Strategic Objective 4.						
4C. Immediate: WDBA maintains resilient and supporting relationships with the shareholder.	WDBA has incorporated applicable sections of the Auditor General's report on Professional Services Contracts into policies and procedures.	WDBA	Annual	N/A	WDBA identifies applicable findings by end of 2024-25 and demonstrates revisions to policies by end of 2025-26.	

Result Statements	Indicators	Data Source [Owner]	Frequency	Baseline	Target	Methodology
4B. Intermediate: WDBA maintains resilient and supporting relationships with its co-owner.	WDBA ensures ongoing compliance with free trade agreements.	WDBA	Annual	N/A	WDBA demonstrates compliance with practices by end of 2026-27.	WDBA to publish a signed legal statement confirming compliance.
5B. Immediate: WDBA maintains transparent records on compliance with applicable legislation.	WDBA has published the annual compliance register signed by applicable officers.	WDBA	Annual	N/A	WDBA to certify and submit compliance register demonstrating 100 per cent compliance by end of corresponding fiscal year.	
5. WDBA is an organization that serves Canada and provides value to taxpayers through with a <b>culture of excellence, engaged people and good stewardship</b> . Aligned with WDBA Strategic Objective 5.						
5A. Immediate: WDBA staff has the tools and training to ensure everyone goes home safe at the end of the day.	Per cent of staff who have completed first aid training.	WDBA	Annual	51 per cent	75 per cent trained by end of 2024-25.	Number of active WDBA staff with completed training/total number of active WDBA staff.
Ensuring that as a responsible Crown corporation, WDBA is actively working towards sustainable operations of the asset.						
1B. Immediate: WDBA's asset is completed within expectations on sustainability.	WDBA has achieved LEED certification on POE Buildings.	WDBA, BNA Reporting	Once	N/A	LEED Certification occurs as part of Substantial Completion process.	N/A.
2A Ultimate: WDBA contributes to lowering CO2 emissions of travelling vehicles by reducing time spent idling.	Average time idling during crossing.	WDBA, BNA Reporting	Quarterly	Baseline to be established within six (6) months of opening.	Baseline to be established following baseline information.	
5E. Intermediate: Contributes to climate initiatives.	WDBA has a plan to achieve zero carbon emissions (in operations) by 2050.	WDBA	Once	N/A	Plan to be completed by end of 2026-27.	

## Annex 3: Financial Statements and Budgets

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

Table 6: Statement of Financial Position

Proforma Statement of Financial Position as at March 31 (thousands of dollars)						
	Actual	Forecast	Estimate			
	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
<b>FINANCIAL ASSETS</b>						
Cash and cash equivalents	41,852	17,628	4,485	1,031	1,085	943
Restricted cash	96,807	1,500	1,500	1,500	1,500	1,500
Accounts receivable	3,405	1,490	5,037	3,520	2,793	2,789
Deposits	58	58	58	58	58	58
<b>TOTAL FINANCIAL ASSETS</b>	<b>142,122</b>	<b>20,675</b>	<b>11,080</b>	<b>6,109</b>	<b>5,436</b>	<b>5,289</b>
<b>LIABILITIES</b>						
Accounts payable and accrued liabilities	287,181	32,408	22,914	18,043	17,470	17,423
Accrued Employee Benefits	2,740	2,740	2,740	2,740	2,740	2,740
Holdback	414,068	0	0	0	0	0
Environmental liability	8,394	4,204	-	-	-	-
Due to private partner	671,193	657,374	643,107	628,377	613,171	597,472
<b>TOTAL LIABILITIES</b>	<b>1,383,576</b>	<b>696,726</b>	<b>668,761</b>	<b>649,161</b>	<b>633,381</b>	<b>617,635</b>
<b>NET ASSETS</b>	<b>(1,241,454)</b>	<b>(676,050)</b>	<b>(657,681)</b>	<b>(643,052)</b>	<b>(627,945)</b>	<b>(612,345)</b>
<b>NON-FINANCIAL ASSETS</b>						
Tangible capital assets	4,296,445	4,847,988	4,995,182	4,917,241	4,839,301	4,761,361
Prepaid expenses	1,132	12,003	475	100	100	100
<b>TOTAL NON-FINANCIAL ASSETS</b>	<b>4,297,577</b>	<b>4,859,992</b>	<b>4,995,657</b>	<b>4,917,341</b>	<b>4,839,401</b>	<b>4,761,461</b>
<b>ACCUMULATED SURPLUS</b>	<b>3,056,123</b>	<b>4,183,942</b>	<b>4,337,976</b>	<b>4,274,290</b>	<b>4,211,457</b>	<b>4,149,116</b>

Table 7: Statement of Cash Flow

Proforma Statement of Cash Flow for the year ended March 31 (thousands of dollars)	Actual	Forecast	Estimate			
	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>						
Cash receipts from Government transfers	1,168,943	1,436,834	343,086	131,684	109,339	109,699
HST Refunds	3,447	2,243	328	3,876	2,358	1,631
Other cash receipts	988	-	-	-	-	-
Transfers to International Authority	(45)	-	-	-	-	-
Proceeds from insurance claims	-	-	-	-	-	-
Interest received	7,014	-	-	-	-	-
Cash payments to suppliers	(271,032)	(555,134)	(252,279)	(106,345)	(81,260)	(80,606)
Cash payments to and on behalf of employees	(19,600)	(23,075)	(27,607)	(17,839)	(15,076)	(15,067)
Return of Parliamentary appropriations	-	-	-	-	-	-
<b>CASH PROVIDED BY OPERATING TRANSACTIONS</b>	<b>889,715</b>	<b>860,869</b>	<b>63,529</b>	<b>11,376</b>	<b>15,360</b>	<b>15,657</b>
<b>CAPITAL TRANSACTIONS</b>						
Cash used to acquire tangible capital assets	(857,382)	(966,581)	(62,404)	(100)	(100)	(100)
<b>CASH APPLIED TO CAPITAL TRANSACTIONS</b>	<b>(857,382)</b>	<b>(966,581)</b>	<b>(62,404)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>
<b>FINANCING TRANSACTIONS</b>						
Cash used to pay down due to private partner	(4,509)	(13,819)	(14,267)	(14,729)	(15,207)	(15,699)
<b>CASH APPLIED TO FINANCING TRANSACTIONS</b>	<b>(4,509)</b>	<b>(13,819)</b>	<b>(14,267)</b>	<b>(14,729)</b>	<b>(15,207)</b>	<b>(15,699)</b>
Effect of exchange rate changes on cash	137	-	-	-	-	-
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>27,961</b>	<b>(119,531)</b>	<b>(13,143)</b>	<b>(3,454)</b>	<b>54</b>	<b>(142)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>110,698</b>	<b>138,659</b>	<b>19,127</b>	<b>5,984</b>	<b>2,531</b>	<b>2,585</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>138,659</b>	<b>19,127</b>	<b>5,984</b>	<b>2,531</b>	<b>2,585</b>	<b>2,442</b>

# Annex 4: Risk and Risk Responses

## Risk Management Methodology

WDBA's Risk Management Framework is based on ISO 31000: 2018 Risk Management, as well as the Project Management Institute's Practice Standard for Project Risk Management.

As part of continuous improvement, WDBA revised the risk register itself (WDBA now has registers for distinct aspects for the bridge and the organization). Risk sensitivities are now tied to items including project goals, WDBA's delegation of authority and project schedule milestones.

Risk dimensions have been expanded and tailored to meet the breakdown of risks and objectives across the organization where previously the dimensions were more specific to project risks. New dimensions such as ESG and Business Continuity will allow for better alignment with government policies and organizational objectives.

Note that, based on the OAG Special Examination recommendations and WDBA's Special Examination Report Action Plan addressing those recommendations, WDBA updated these items as well as its risk reporting to its Board of Directors.

WDBA has also established three (3) individual risk registers on various aspects of the project and organization. These risk registers continue to provide information on top risks (high risks) including those that have the greatest impact on the project.

- Project (design-build). Includes risks related to quality, safety, schedule and cost.
- Enterprise (corporate). Includes risks related to current owner/stakeholder relationships and business continuity.
- Operations. Includes risks related to owner/stakeholder relationships, business continuity and performance during operations.

# Annex 5: Compliance with Legislative and Policy Requirements

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

- **Access to Information and Privacy Acts:** WDBA reviewed and revised its policies and procedures that detail how WDBA employees, including students and contracted employees, the Board of Directors and other on-site contractors comply with the *Access to Information Act* and *Privacy Act*. Specifically, WDBA updated its *Access to Information Act* policy and procedure to comply with the 2023 *Directive on Proactive Publication under the Access to Information Act* set out by Treasury Board of Canada Secretariat. WDBA worked with its internal Finance and Information Management teams to align retention schedules for records required to be proactively published under the Act, including travel and hospitality receipts and expense reports. This was done in an effort to create universal access to information and to support staff in fulfilling their obligations under the Acts. WDBA is complying with the 2023 *Info Source Online Publishing Requirements*, which requires institutions to annually update a page on their websites to allow the public to be aware of the different functions of a federal institution as well as the types of information each function creates, utilizes and holds.
- **Conflict of Interest Act:** At WDBA, the CEO and the Directors are required to comply with the *Conflict of Interest Act*. WDBA has received no declarations of conflict of interest or any complaints arising from the Act.
- **Canadian Human Rights Act:** WDBA has continued to promote a culture where all employees have an equal opportunity and are free from discrimination, in adherence to the Act. WDBA has adopted its Board of Directors Code of Conduct and Employee Code of Conduct, which further aims to operationalize the principles and objectives of the Act and has provided the necessary training to staff. WDBA also continues to integrate diversity, equity and inclusion and accessibility principles in its policies, programs and practices. WDBA will continue to ensure that it meets the standards and requirements outlined in the 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 Executive Leadership Team consists of 29 per cent female representation and 71 per cent male. In terms of WDBA employees, 41 per cent are female and 59 per cent are male. WDBA is evaluating opportunities to further achieve gender parity.
- **Official Languages Act and Policy Instruments:** WDBA is subject to compliance with the *Official Languages Act*, the *Official Languages (Communications with and Services to the Public) Regulations* and the *Treasury Board Policy on Official Languages*.

In terms of compliance with the Act, WDBA has implemented an Official Languages policy and procedure. As part of this policy, WDBA has assigned an Official Languages Champion to monitor and promote the use of official languages within WDBA and is committed to taking positive measures to serve its employees and stakeholders in the official language of their choice.

WDBA's Official Languages policy also ensures that:

- the necessary capacity is in place so that the public can communicate with and receive services from WDBA, in either official language, verbally or in writing
- appropriate measures are taken to clearly identify that the public can receive services and communicate in the language of their choice under the *Official Languages Act*
- all written documentation that is intended for the public is available in both official languages, including material posted on the project's website
- an active offer of service is used when WDBA communicates/interacts with members of the public.

Note that WDBA will continue respecting the language-of-work rights of employees, notably with respect to work instruments, supervision and training. Additionally, language requirements of positions will be objectively justified in terms of the duties of the position and the linguistic composition of the clientele to which the incumbent provides service.

- **Canada Labour Code:** WDBA will continue to ensure that it meets the requirements of the *Canada Labour Code*. As such, WDBA continues to review and update its human resources-related policies to reflect any amendments to the Code.
- **Public Servants Disclosure Protection Act:** WDBA has implemented its Disclosure of Wrongdoing Policy and has timely submitted its *Public Servants Disclosure Protection Act* Annual Report. WDBA also conducts ethics suite training for new WDBA employees, which includes an overview of the Act, WDBA's Disclosure of Wrongdoing Policy and its associated procedures. 2022-23, a report/disclosure was submitted to INFC involving WDBA. The matter was referred to WDBA's Board of Directors which has engaged an independent third-party investigator to investigate.
- **Canada's Corruption of Foreign Public Officials Act and Criminal Code and US Foreign Corrupt Practices:** WDBA has developed an Anti-Bribery and Anti-Corruption Policy to reiterate WDBA's commitment to these laws. WDBA has not received any report, complaints, or disclosures regarding violations of these laws and the policy. Compliance with WDBA's Anti-Bribery and Anti-Corruption Policy has also been included as part of the terms and conditions of WDBA procured contracts. The continuing ethics suite training involving new WDBA employees also covers an overview of the Anti-Bribery and Anti-Corruption Policy and these Acts.
- **Accessible Canada Act:** WDBA is implementing its initial Multi-Year Accessibility Plan (2022-24) and has completed its first Progress Report within the regulated timelines. WDBA's Progress Report is available on its website at <https://gordiehoweinternationalbridge.com/en/Accessibility>. In addition, an updated version of the Accessibility Plan for 2025-2027 will be completed and published by December 2025, as required under the Act.

- **Pay Equity Act:** To date, WDBA is in compliance with Pay Equity Notice. WDBA is also working towards creating a Pay Equity Plan and has recently established a Pay Equity Committee. The Pay Equity Plan will be completed during the planning period to meet compliance requirements.
- **Directive on Travel, Hospitality, Conference and Event Expenditures:** In July 2015, WDBA was issued a directive (P.C. 2015-1114) pursuant to section 89 of the FAA to align its travel, hospitality, conference and event expenditure policies, guidelines and practices with Treasury Board policies, directives and related instruments. WDBA implemented this directive effective August 7, 2015 and has updated its Travel, Hospitality, Conference and Event Expenditures Policy to align with current changes to the directive.
- **Pension Plan Reform Directives:** In accordance with the directive to comply with section 89 of the FAA, WDBA implemented a change to its defined contribution pension plan benefits as of December 31, 2017, to align with a 50-50 contribution ratio.

WDBA also supports and complies with other legislation, including:

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

# Annex 6: Government Priorities and Direction

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

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

In addition to the actions taken on these priorities, as noted in section 2.4, WDBA has also placed emphasis on:

## **Transparency and Open Government:**

- Transparency is fundamental in keeping the public informed on the project and assists WDBA in fulfilling its mandate. Open communication with the media, future users, partners, host communities and the general public is essential for WDBA to achieve its objectives and its vision.
- WDBA makes available on its website, within the required timeframes, documents including the Annual Report, Community Benefits Year-in-Review, Quarterly Financial Reports, Corporate Plan Summaries, Proactive Disclosures and Access to *Information Act* inquiries.

## **Gender Based Analysis Plus:**

- WDBA is working to establish a Pay Equity Plan that will ensure that gender-based objectives are identified and measured for achievement. WDBA is currently working towards strengthening reporting in this area. The newly formed Pay Equity Committee within WDBA will support the evaluation process.

## **Diversity and Employment Equity:**

- WDBA continues to have notable employment equity achievements including, but not limited to, gender and linguistic diversity of both staff and Board of Directors.
- As noted, WDBA's Executive Leadership Team consists of 29 per cent female representation and 71 per cent male. In terms of WDBA employees, 41 per cent are female and 59 per cent are male. WDBA is evaluating opportunities to further achieve gender parity.
- External to the organization, the Gordie Howe International Bridge project demonstrates its commitment to Diversity, Equity, Inclusion and Accessibility within the community through the strategies within the Community Benefits Plan. Under the Workforce Development and Participation Strategy this includes leveraging partnerships that serve equity-seeking groups and workforce and training-relating engagements with women, youth and other equity seeking groups. Under the Neighbourhood Infrastructure Strategy, investments were made in programming and infrastructure that is accessible for Black, Indigenous and People of Colour (BIPOC) youth, seniors and community members of varying abilities and celebrating the history of local cultures through art projects and storytelling.

### **Indigenous Engagement:**

- WDBA continues to engage Caldwell First Nation and Walpole Island First Nation on environmental consultations, public art consultation and youth mentorship, Community Benefits Plan initiatives and deliverance, including workforce development opportunities, general outreach and partnership opportunities. In spring 2023, a new community benefits initiative focusing on programming for Indigenous youth residing in the City of Windsor and surrounding areas launched, with planning underway for continuation through 2024.

### **Safe Workspaces:**

- In creating a safe work environment, WDBA updated its policies and procedures related to this area in calendar year 2023. WDBA has also expanded its Workplace Health and Safety Committee onboarding training and completed a Workplace Violence and Harassment refresher training for all employees in calendar year 2023. In early 2024, WDBA anticipates providing First Aid and CPR training to the majority of its employees.

### **Accessibility:**

- As noted throughout this Corporate Plan Summary, WDBA published its Accessibility Plan in December 2022. In accordance with legislative requirements, WDBA has completed its first Progress Report within the regulated timelines. As required under the *Accessible Canada Act*, WDBA will prepare and publish both the final Progress Report for the 2022-2024 Accessibility Plan and an updated version of the Accessibility Plan for 2025-2027 in December 2024.

### **Public Accounts Reporting:**

- Throughout Q2 2023-24, WDBA was part of the group of Crown corporations that participated in the TBS consultation exercise to determine whether Crowns should divulge all expenditures in the same manner as federal departments and agencies in Volume III of the Public Accounts of Canada (including professional services, land acquisition, transfer payments). A summary of the data was shared with WDBA in Q3 2023-24, however no recommendations have been provided to date.

### **Government Greening Strategy:**

- WDBA continues to incorporate the Greening Government Strategy and Federal Sustainability Development Strategy into its ESG Plan objectives.
- To align with the Greening Government Strategy commitments of having at least 75 per cent of new light-duty fleet vehicle purchases being zero-emission vehicles (ZEV) or hybrids (with the objective that the government's light-duty fleet comprises 100 per cent ZEVs by 2030), WDBA is exploring the possibility of procuring a zero-emission or hybrid fleet for any new leases. In the March 2024 update of the Government Greening Strategy, the ZEV purchase target was strengthened to 100 per cent ZEV purchases starting in 2025 and at least 75 per cent ZEV or hybrid purchases until 2025.

### **Canadian Net-Zero Emissions Accountability:**

- In terms of climate-related disclosures, as the design-build phase of the project is ongoing, the 2023 performance will not reflect future bridge operations. A baseline year and emission reduction target will not be set by WDBA until bridge operations begins.

- WDBA's sustainability related risks and opportunities and climate related disclosures report will be available in early 2024. This reporting will also be conducted in subsequent years in accordance with WDBA's established process and evolving standards.
- Data collection for calendar year 2024 will require continued input from various WDBA teams to compile the 2024 Greenhouse Gas Inventory.
- Oversight and monitoring of WDBA climate-related risks, opportunities and reporting will be undertaken through the ESG Committee, WDBA's Environmental Manager and an external advisor. This aspect is overseen by WDBA's Board of Directors and Executive Team.

#### **Access to Information and Privacy Acts:**

- WDBA updated its Access to *Information* Act policy and procedure to include, among other aspects, the minimum retention period of 10 years. The policy and procedure also comply with the 2023 *Directive on Proactive Publication under the Access to Information Act* set out by Treasury Board of Canada Secretariat. WDBA worked with its internal Finance and Information Management teams to align retention schedules for records required to be proactively published under the Act, including travel and hospitality receipts and expense reports. This was done to create universal access to information and to support staff in fulfilling their obligations under the Acts. WDBA is complying with the 2023 *Info Source Online Publishing Requirements*, which requires institutions to annually update a page on their websites to allow the public to be aware of the different functions of a federal institution as well as the types of information each function creates, utilizes and holds. WDBA also posts the required information on a monthly basis and has integrated tracking into existing reporting.

#### **Cybersecurity:**

- WDBA followed the government wide ban on certain applications (including TikTok) on Government devices. It also expanded its security team to encompass areas of cybersecurity. WDBA staff also receive cybersecurity training on an annual basis, which includes phishing tests to practically evaluate the effectiveness of the training.
- During November 2023, WDBA passed an independent penetration test to identify cybersecurity risks.

#### **ESG Principles in Procurement:**

- Through WDBA's ESG Committee and in alignment with the Greening Government Strategy, WDBA will implement ESG-related language within the organization's procurement documents as appropriate.

#### **Canada Housing Plan:**

- Throughout the design-build phase of the project, thousands of skilled trade workers have been trained or have otherwise relocated to the Windsor-Essex region. Further, through the Community Benefits Plan, WDBA and Bridging North America have facilitated a program that has resulted in over 600 skilled trades pre-apprentices/apprentices assigned to the project to date. Skills gained from the Ports of Entry construction, specifically, can easily be transferred to the development and construction of housing.