



**Nova Scotia Utility and Review Board
Annual Accountability Report
For the Fiscal Year Ended March 31, 2022**

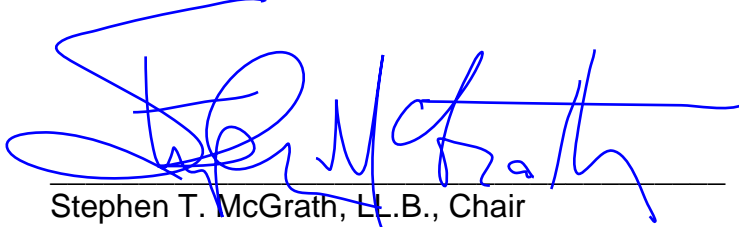
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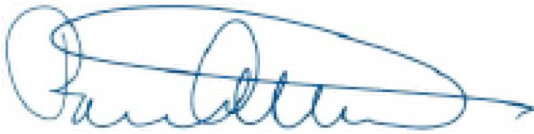
Accountability Statement

The Accountability Report of the Nova Scotia Utility and Review Board for the year ended March 31, 2022, is prepared pursuant to the *Finance Act* and government policies and guidelines. These authorities require the reporting of outcomes against the Board's Business Plan for the fiscal year 2021-2022. The reporting of the Board's outcomes necessarily includes estimates, judgments, and opinions by management.

We acknowledge that this Accountability Report is the responsibility of the Board's management. The report is, to the extent possible, a complete and accurate representation of outcomes relative to the goals and priorities set out in the Board's 2021-2022 Business Plan.



Stephen T. McGrath, LL.B., Chair



Paul G. Allen, CPA, CA, Executive Director

Introduction

This Accountability Report reflects progress achieving the outcomes in the Board's 2021-2022 Business Plan and should be read with that Business Plan.

Financial Results

Nova Scotia Utility and Review Board - Estimated Budget Expenditures				
	Budget 2021- 2022	Actual 2021- 2022	Variance	See Notes
	000's	000's	000's	
Revenues (non-capital):				
Operating Grant from Province of Nova Scotia	2,123	2,147	24	
Recoveries from utilities and others	4,206	4,134	(72)	
Unbudgeted operations	0	4,564	4,564	1
Total revenues	6,329	10,845	4,516	
Expenditures (non-capital):				
Budgeted	6,329	6,156	(173)	
Unbudgeted operations	0	4,642	4,642	1
Total expenditures	6,329	10,798	4,469	
Net surplus or (deficit)	0	47	47	
Restricted & unrestricted surplus, beginning of year	2,257	2,257	0	
Restricted & unrestricted surplus, end of year	2,257	2,304	47	2
Funded Members and staff (FTE's)	41	41	0	

Notes:

1. The Board engages consultants for advice about matters such as utility and natural gas operations and for expert testimony during hearings. Consulting fees for specific hearings are generally recovered from the entities involved. Expenses and recoveries for large hearings cannot be reasonably predicted or estimated in advance so, no provision is made for these activities in the budget. The Board also recovers certain transcription, copying and other direct expenses from various sources.

2. The Board's complete audited financial statements are published annually in Part II of the Public Accounts for the Province of Nova Scotia. The 2021-2022 financial statements were prepared following Canadian Public Sector Accounting Standards of the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

Measuring Our Performance

The Board's core mandate is to resolve matters fairly and independently in an efficient and effective manner. Performance measurement in a quasi-judicial context must reflect the "unique" nature of many applications and appeals. For example, some hearings require the Board to review a substantial volume of evidence, involve many parties, and can take several months to schedule and complete. Other matters require the Board to consider limited evidence and, after scheduling, need only a few days to complete. Activity and speed measures do not equate to quality of decision making or due legal process. Regardless of the type of hearing the primary emphasis must always be on producing an unbiased, timely, fair and well reasoned decision justified by the relevant legal and factual considerations.

Desired outcome:	Independently and fairly resolve matters in a timely fashion.
Measures:	Percentage of hearing decisions issued within target or legislated number of days from receipt of final information.
Targets:	95% or more of hearing decisions released within target number of writing days from receipt of final information.
What do these measures tell us?	These measures show how timely the Board is at resolving matters.

Where are we now and reporting on 2021-2022 targets?

As can be seen from Schedule 1 below there is a combined success rate of 99.5% for all cases (2020-2021: 99.7%). This is above the target set by the Board.

Annual variations in average times are expected. Larger, more complex hearings may take more time to decide and cause the average to increase. Conversely, larger numbers of single-issue hearings take less time and cause the average number of days to decide to decrease. We try to minimize the time it takes to issue decisions for matters where there is a significant public interest or financial impact.

The success rate for 90-day matters was down slightly from the preceding year at 99.1%% (2020-2021: 99.5%).

Within the 60-day category a total of 10 planning matters were all decided within the target writing time – a success rate of 100.0% (2020-2021: 100.0%). Average writing time fell to 39 days (2020-2021: 50 days).

For the decision writing time category of 30 days there was a 100.0% success rate for the two matters decided (2020-2021: 100%).

There were no 20-day matters in the current year (2020 -2021: no matters in this category).

For the decision writing time of 15 days the Board met the target for 100.0% of the four matters decided (2020-2021: 100%).

The success rate for 10 business day matters was 100.0% for the two matters decided. This is consistent with the prior year (2020-2021: 100.0%).

The total number of decisions and average decision writing times by mandate are presented in Schedule 2.

Where do we want to be?

The Board measures success against the target writing times for each type of matter. We want our success rate as high as possible while respecting a primary emphasis of producing an unbiased, timely, fair and well-reasoned decision justified by the relevant legal and factual considerations. The Board will continue to monitor this information to keep average writing times as low as reasonable. No targets have been set for average times to decision because of the higher priority placed on fairness and correctness. More targets may be added in future.

Schedule 1 – Success by Writing Time

Summary results for compliance with policy on decision production times are as follows. (see Note 1 on page 9):

Decision writing targets ¹	2021-2022			2020-2021		
	Number of Matters Decided	Matters Within Standard	Success Rate	Number of Matters Decided	Matters Within Standard	Success Rate
90 days	219	217	99.1%	212	211	99.5%
60 days	91	91	100.0%	71	71	100.0%
30 days	2	2	100.0%	2	2	100.0%
20 days	0	0	-	0	0	-
15 days	4	4	100.0%	5	5	100.0%
10 days	2	2	100.0%	25	25	100.0%
Gasoline and diesel oil price setting ²	60	60	100.0%	54	54	100.0%
Combined	378	376	99.5%	369	368	99.7%

¹ Decision writing times are measured from the date of receipt of final information to the date of issuance of the Decision. 10-day matters are measured in working days. All others are calendar days.

² Gasoline and diesel oil pricing decisions for weekly pricing and interruptions are issued on the same day as the evidence is considered.

Chart 1 – Comparison of Number of Matters by Writing Time³

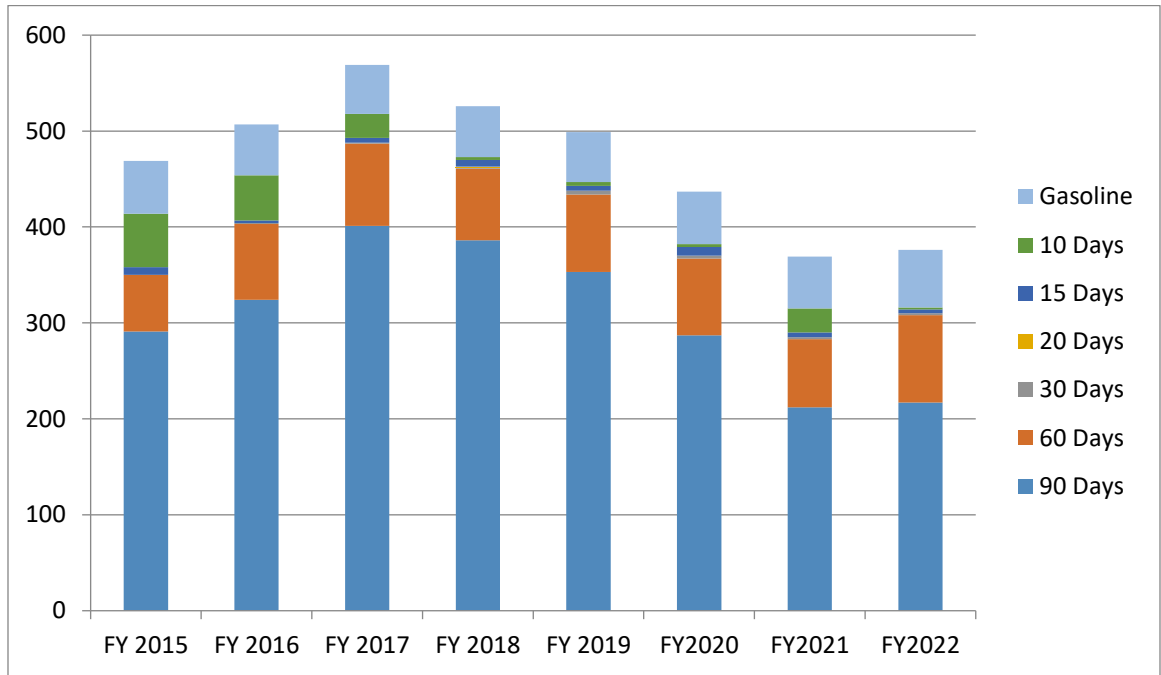
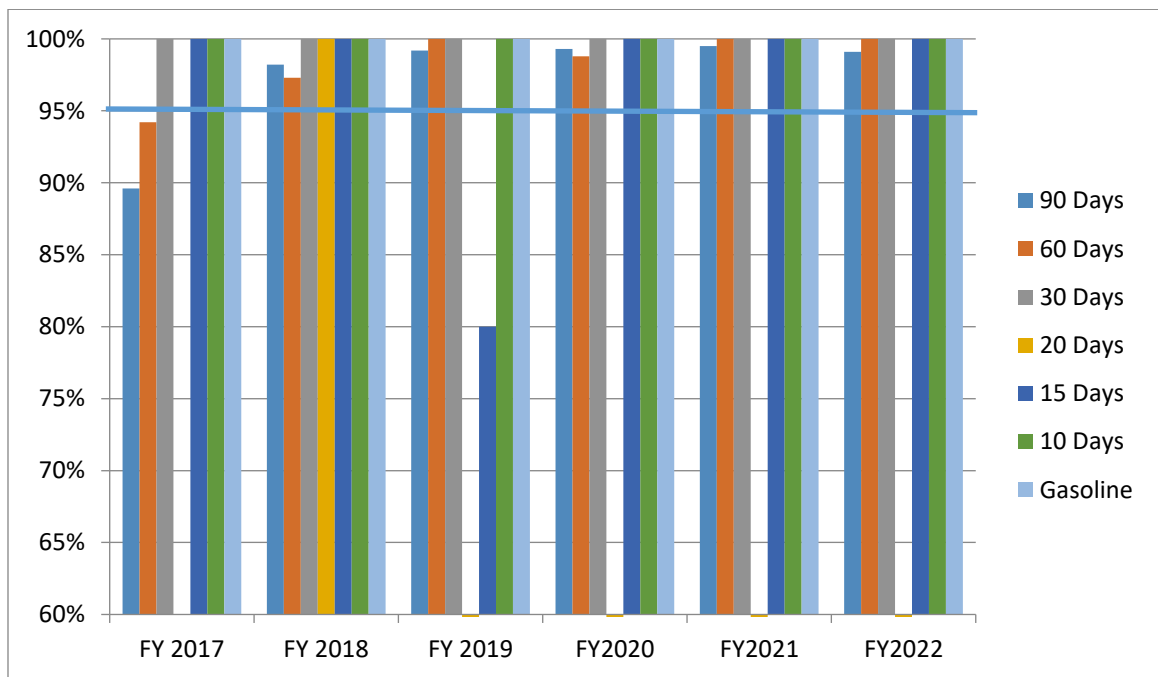


Chart 2 – Success Rate by Major Writing Time Categories - Last 6 Years



³ See note on next page.

Notes:

1. The Board may receive several applications or appeals and, for simplicity and efficiency, choose to group them together into one proceeding. Ordinarily only one decision is issued for grouped matters. It is felt that the most useful reporting is to count grouped matters as a single matter.

Supplemental Information

1. Schedule 2 – Average Writing Time by Matter Type

The following Schedule shows the number of matters or cases decided by type and the average time from receipt of final information from the parties to release of a decision. Figures include all types of matters and do not separate applications or appeals that can be decided without an oral hearing from larger cases requiring one.

Average decision production times by area of jurisdiction are as follows (continued on following page):

Jurisdiction / Mandate	2021-2022		2020-2021	
	Number of Decisions (all types)	Average Time to Decision (days) ⁴	Number of Decisions (all types)	Average Time to Decision (days) ⁴
Gaming	-	NA	-	NA
Liquor	1	0	-	NA
Theatre & Amusements	-	NA	-	NA
Assessment	6	19	7	49
Automobile Insurance	90	12	100	9
Criminal Injury Compensation	-	NA	-	NA
Electricity	95	33	91	32
Expropriation Compensation	1	87	-	NA
Fire Safety	-	NA	-	NA
Heritage Properties	-	NA	-	NA
Halifax-Dartmouth Bridge Commission	1	74	-	NA
Motor Carrier – Public Passenger	40	19	27	28
Municipal & School Board Boundaries	1	28	2	40

⁴ Where the average writing time is “0” all decisions were issued on the same day as the final information was received.

Jurisdiction / Mandate	2021-2022		2020-2021	
	Number of Decisions (all types)	Average Time to Decision (days) ⁴	Number of Decisions (all types)	Average Time to Decision (days) ⁴
Natural Gas	15	43	16	33
Payday Loans	-	NA	-	NA
Petroleum Product Pricing – weekly pricing and interruptions	60	0	54	0
Petroleum Product Pricing – other ⁵	2	56	2	1
Planning	12	39	6	50
Railways	-	NA	1	79
Underground Hydrocarbon Storage	-	NA	-	NA
Water	48	14	51	18
Wastewater	6	6	12	12
Apprenticeship	-	NA	-	NA
Total	378		369	

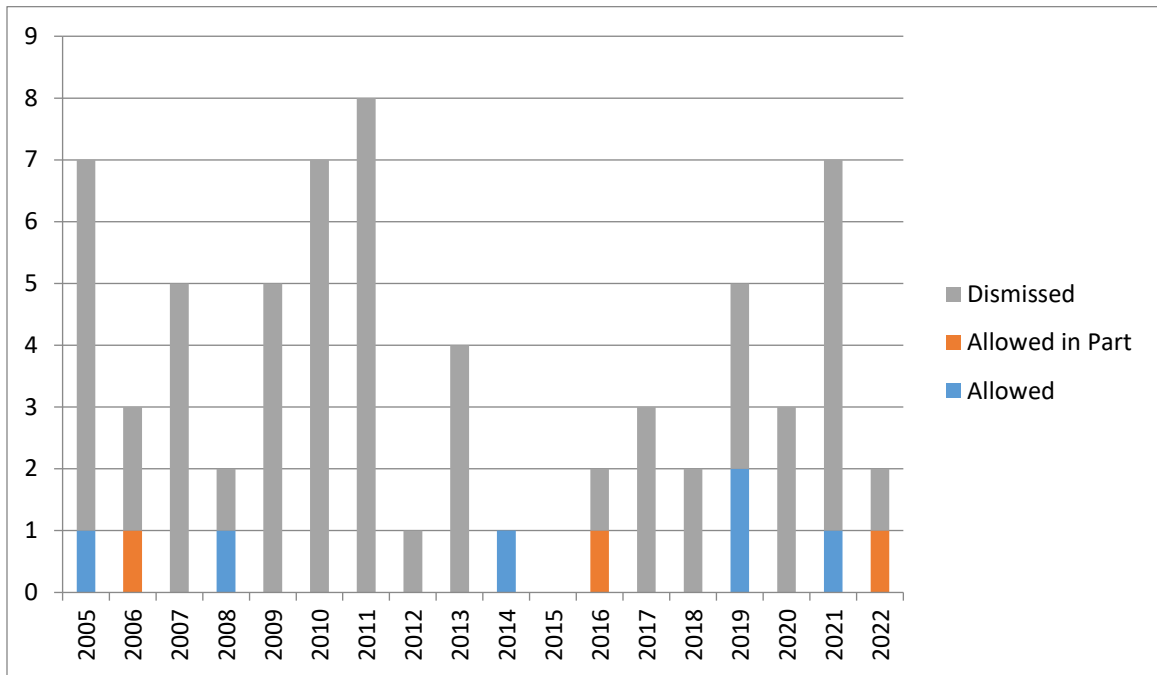
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⁵ Two retail and wholesale margin applications in 2021-2022 required full hearings. These types of matters have writing time targets of 90 days or less.

2. Appeals of Board Orders

Board orders can be appealed to the Nova Scotia Court of Appeal when a party feels the Board has incorrectly applied the law or its authority. The following chart shows the number of appeals from Board proceedings decided by the Court of Appeal in the last 18 years and the outcome.⁶

Chart 3 – Appeals Decided by Fiscal Year



Key:

“Dismissed” means the Court upheld the Board’s decision.

“Allowed in Part” means the Court upheld parts of the Board’s decision but overturned others.

“Allowed” means the Court overturned the entire Board decision.

⁶ There were no appeals from Board proceedings decided by the Court of Appeal in the year ended March 31, 2015.

3. Impact of COVID-19 Pandemic

During the year the Board responded to the COVID-19 pandemic in the following ways:

- Adjusted the number of people working in the office as permitted by health regulations and assessing local risks.
- Continued to support remote office work.
- Continued the suspension of the need to file paper copies of documents.
- Continued the closure of its offices to public access until March 2022.
- Continued holding hearings virtually through telephone and internet webinar platforms.
- Implemented all reasonable COVID-19 precautions for staff working in the office including a voluntary rapid testing program.

The Board's business was only minimally disrupted. All Members and staff were able to continue to work by remotely accessing the office systems. Very few hearings had to be postponed. When they were, this was typically because a participant did not have the necessary technology, or simply preferred to wait for an in-person hearing.

The Board's offices reopened to permit full staffing and public access on March 21, 2022. Some COVID-19 related measures are expected to remain in place indefinitely (e.g., sanitization stations in office and hearings, electronic hearings, "stay home when sick" policy, and paperless filings).

The estimated cost of all COVID-19 related supplies and equipment for the fiscal year was \$5,910.

Regulated entities also continued to be affected by COVID-19 and, as restrictions were eased, some began to remove temporary measures and restart services. Of note:

- Some automobile insurance companies continued to extend rate reductions, and in two instances additional reductions were requested.
- The Board approved a small retail mark-up adjustment in the price of gasoline and diesel oil to help offset losses and ensure availability in rural areas. The adjustment for diesel oil was removed when sales volumes recovered. The ongoing interim adjustment to the retail mark-up for gasoline will continue until sales volumes return to pre-COVID-19 levels.
- Antigonish Community Transit applied to resume services under their motor carrier license.

4. Comments on Strategic Items from 2021-2022 Business Plan

The Board's 2021-2022 Business Plan included ongoing multi-year strategic priorities. While COVID-19 presented some challenges continuing this work efforts continued as described below:

- Efforts to improve strategic communications included:
 - Briefing Council members for Halifax Regional Municipality on our role and mandates.
 - Re-writing several parts of the Board's website to improve readability.
 - Sharing information with boards and governments in other jurisdictions on various topics relating to our mandates and processes.
 - Continuing to prioritize responding to media requests for information.
- Efforts to improve service efficiency, effectiveness, innovation, and adaptation included:
 - Training more staff in Lean Sigma techniques under the Province's Operational and Service Excellence initiative; and,
 - Training staff on effective time management and work organization using the integrated Outlook, OneNote and Teams programs.
- Efforts to improve workplace culture included:
 - Continuing support for more flexible work arrangements and considering what long-term changes may be appropriate in continuing remote work.
 - Beginning development of a long-term detailed training plan covering all positions.

5. Other 2021-2022 Business Plan Priorities

As stated in the Business Plan, the statutory eight-year review of municipal boundaries began in 2022. Municipalities have been informed of the process as planned. As of March 31, 2022, no applications were received.

As planned, a project was undertaken to determine if it would be appropriate and cost effective to move our databases and other information to a data center (i.e., "the cloud"). It was decided not to make such a move, and to update and maintain the current system for both cost and operational reasons.

The Board continued to attend training, monitored new case law, and continued discussions with stakeholders to continue and improve appropriate relationships with First Nations communities.

Annual Report under Section 18 of the Public Interest Disclosure of Wrongdoing Act

The *Public Interest Disclosure of Wrongdoing Act* was proclaimed into law on December 20, 2011. The *Act* provides for employees to be able to come forward if they reasonably believe that a wrongdoing has been committed or is about to be committed and they are acting in good faith. The *Act* also protects employees who do disclose from reprisals, by enabling them to lay a complaint of reprisal with the Labour Board.

A “wrongdoing” for the purposes of the *Act* is:

- a) a contravention of provincial or federal laws or regulations;
- b) a misuse or gross mismanagement of public funds or assets;
- c) an act or omission that creates an imminent risk of a substantial and specific danger to the life, health or safety of persons or the environment; or,
- d) directing or counselling someone to commit a wrongdoing.

The following is a summary of disclosures received by the Nova Scotia Utility and Review Board for fiscal 2021-2022:

Information Required under Section 18 of the <i>Act</i>	Fiscal Year 2021-2022
The number of disclosures received	0
The number of findings of wrongdoing	Not applicable
Details of each wrongdoing	Not applicable
Recommendations and actions taken on each wrongdoing	Not applicable

Appendix A - List of Statutes Containing Board Mandates

1. *Assessment Act*, R.S.N.S. 1989, c.23
2. *Apprenticeship and Trades Qualification Act*, S.N.S. 2003, c.1
3. *Consumer Protection Act*, R.S.N.S. 1989, c.92
4. *Education (CSAP) Act*, S.N.S. 1995-96, c.1 [Loi sur l'éducation (CSAP) 1995-96, ch.1]
5. *Efficiency Nova Scotia Corporation Act*, S.N.S. 2009, c.3
6. *Electrical Installation and Inspection Act*, R.S.N.S. 1989, c.141
7. *Electricity Act*, S.N.S. 2004 c.25
8. *Electricity Efficiency and Conservation Restructuring (2014) Act*, SNS 2014, c.5
9. *Electricity Plan Implementation (2015) Act*, S.N.S. 2015, c.31
10. *Endangered Species Act*, SNS 1998, c.11
11. *Energy and Mineral Resources Conservation Act*, R.S.N.S., 1989, c.147
12. *Expropriation Act*, R.S.N.S. 1989, c.156
13. *Fire Safety Act*, S.N.S. 2002, c.6
14. *Gaming Control Act (Part II)*, S.N.S. 1994-95, c.4
15. *Gas Distribution Act*, S.N.S., 1997, c.4
16. *Halifax-Dartmouth Bridge Commission Act*, R.S.N.S. 1989, c.192
17. *Halifax Regional Municipality Charter*, S.N.S. 2008, c.39
18. *Halifax Regional Municipality Water Commission Act*, S.N.S. 1963, c.55
19. *Heritage Property Act*, R.S.N.S. 1989, c.199
20. *Insurance Act*, R.S.N.S. 1989, c.231
21. *Liquor Control Act*, R.S.N.S. 1989, c.260
22. *Marine Renewable-energy Act*, SNS 2015, c.32
23. *Maritime Link Act*, S.N.S. 2012, c. 9
24. *Mineral Resources Act*, SNS 2016, c.3
25. *Motor Carrier Act (public passenger only)*, R.S.N.S. 1989, c.292
26. *Motor Vehicle Transport Act of Canada*, S.C. 1987, c.35 (Federal)
27. *Municipal Government Act*, S.N.S. 1998, c.18
28. *Nova Scotia Power Finance Corporation Act*, R.S.N.S. 1989, c.351
29. *Nova Scotia Power Privatization Act*, S.N.S. 1992, c.8
30. *Petroleum Products Pricing Act*, S.N.S., 2005, c.11
31. *Petroleum Resources Act*, R.S.N.S. 1989, c.342
32. *Petroleum Resources Removal Permit Act*, S.N.S. 1999 c.7
33. *Pipeline Act*, R.S.N.S. 1989 c.345
34. *Public Utilities Act*, R.S.N.S. 1989, c.380
35. *Railways Act*, S.N.S. 1993, c.11
36. *Revenue Act*, S.N.S. 1995-96, c.17
37. *Technical Safety Act*, S.N.S. 2008, c.10
38. *Theatres and Amusements Act*, R.S.N.S. 1989, c.466
39. *Underground Hydrocarbons Storage Act*, S.N.S. 2001, c.37
40. *Utility and Review Board Act*, S.N.S. 1992, c.11
41. *Victims' Rights and Services Act*, R.S.N.S. 1989, c.14