



**Nova Scotia Utility and Review Board
Annual Accountability Report
For the Fiscal Year Ended March 31, 2023**

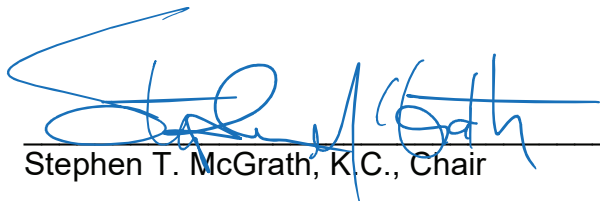
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Accountability Statement

The Accountability Report of the Nova Scotia Utility and Review Board for the year ended March 31, 2023, 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 2022-2023. 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 2022-2023 Business Plan.



Stephen T. McGrath, K.C., Chair



Paul G. Allen, CPA, CA, Executive Director

Introduction

This Accountability Report reflects progress achieving the outcomes in the Board's 2022-2023 Business Plan and should be read with that Business Plan.

Financial Results

Nova Scotia Utility and Review Board - Estimated Budget Expenditures				
	Budget 2022- 2023	Actual 2022- 2023	Variance	See Notes
	000's	000's	000's	
Revenues (non-capital):				
Operating Grant from Province of Nova Scotia	2,270	2,214	(56)	
Recoveries from utilities and others	4,215	4,439	224	
Unbudgeted operations	0	4,443	4,443	1
Total revenues	6,485	11,096	4,611	
Expenditures (non-capital):				
Budgeted	6,485	6,484	(1)	
Unbudgeted operations	0	4,417	4,417	1
Total expenditures	6,485	10,901	4,416	
Net surplus or (deficit)	0	195	195	
Restricted & unrestricted surplus, beginning of year	2,304	2,304	0	
Restricted & unrestricted surplus, end of year	2,304	2,499	195	2
Funded Members and staff (FTE's)	42.6	41.2		

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 2022-2023 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 many months to schedule and complete. Other matters require the Board to consider less 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 unbiased, timely, fair, and well reasoned decisions that are 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 2022-2023 targets?

As can be seen from Schedule 1 below there is a combined success rate of 100.0% for all cases (2021-2022: 99.5%). While annual results have been routinely above the performance goal of releasing at least 95% of decisions within target writing times, this is the first year where all decisions were within the target times.

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 up from the preceding year at 100.0% (2021-2022: 99.1%).

Within the 60-day category, a total of nine planning matters were all decided within the target writing time – a success rate of 100.0% (2021-2022: 100.0%). Average writing time increased to 50 days (2021-2022: 39 days).

For the decision writing time category of 30 days there was a 100.0% success rate for the three matters decided (2021-2022: 100%).

There were no 20-day matters in the current year (2021 -2022: no matters in this category). Consequently, it has been excluded from the schedules below.

For the decision writing time of 15 days, the Board met the target for 100.0% of the four matters decided (2021-2022: 100%).

The success rate for 10 business day matters was 100.0% for the 16 matters decided. This is consistent with the prior year (2021-2022: 100.0%).

Weekly gasoline and diesel oil price settings and interruptions must be heard and decided on the same day. Due to volatility in commodity markets for these products there was an unusually large number of interruptions in the year.

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 on producing unbiased, timely, fair, and well-reasoned decisions that are 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	2022-2023			2021-2022		
	Number of Matters Decided	Matters Within Standard	Success Rate	Number of Matters Decided	Matters Within Standard	Success Rate
90 days	282	282	100.0%	219	217	99.1%
60 days	61	61	100.0%	91	91	100.0%
30 days	3	3	100.0%	2	2	100.0%
15 days	4	4	100.0%	4	4	100.0%
10 days	16	16	100.0%	2	2	100.0%
Gasoline and diesel oil price setting ²	83	83	100.0%	60	60	100.0%
Combined	449	449	100.0%	378	376	99.5%

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 - Last 5 Years

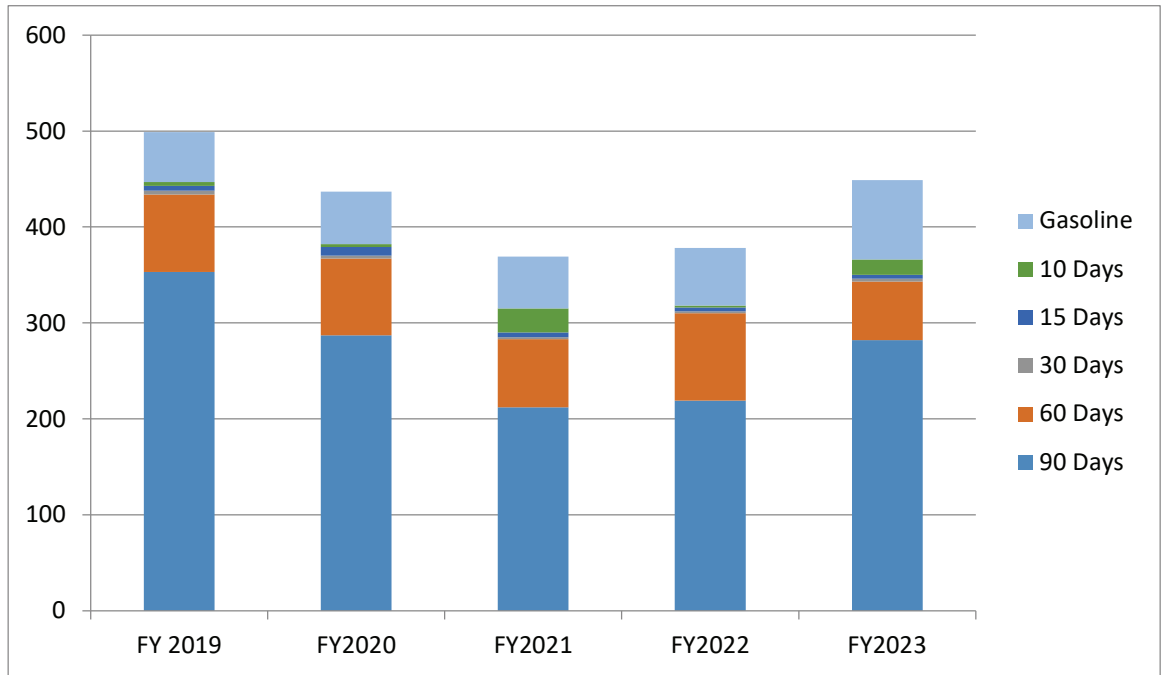
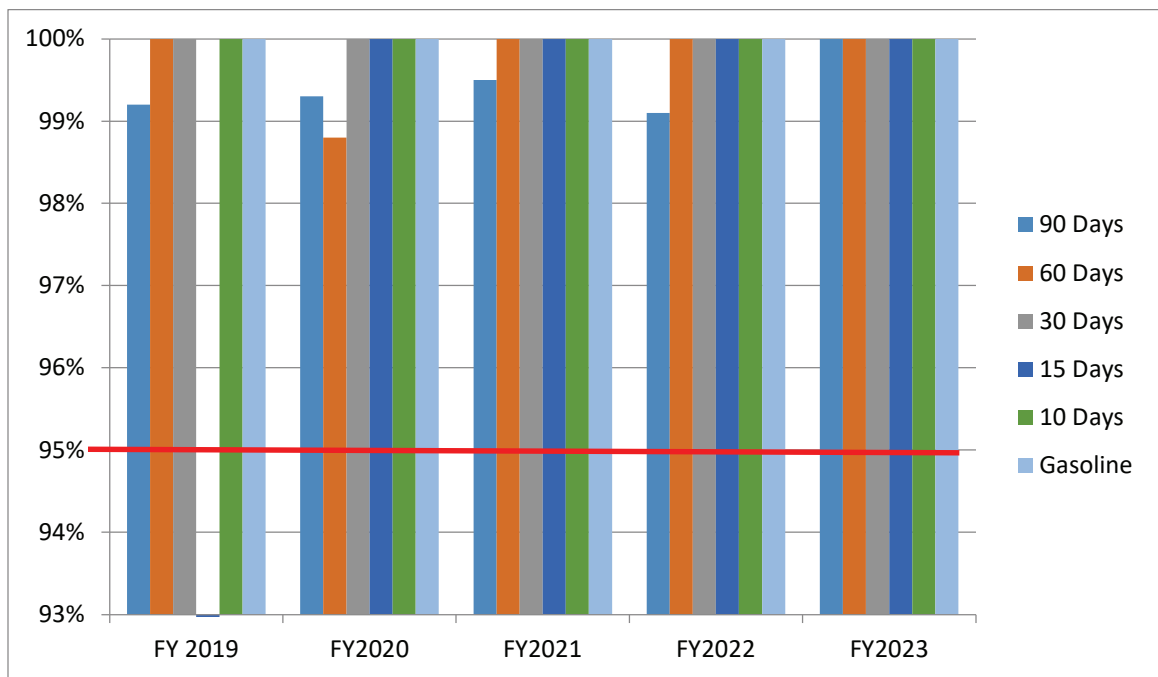


Chart 2 – Success Rate by Major Writing Time Categories - Last 5 Years



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 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 mandate are as follows (continued on following page):

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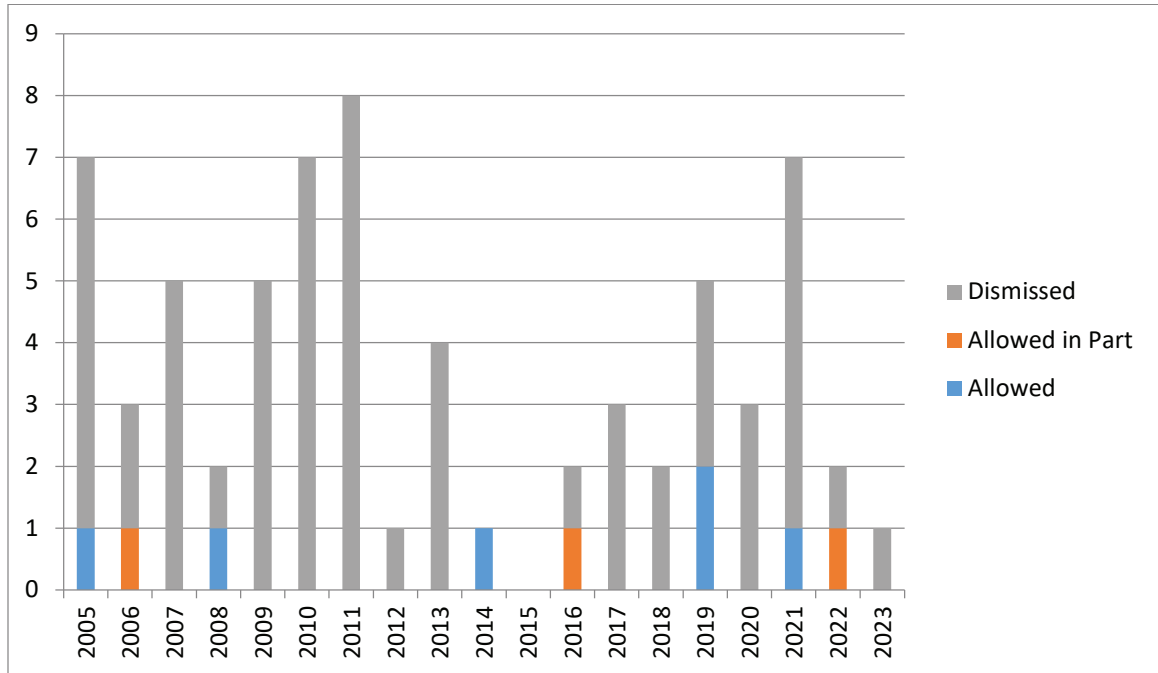
Jurisdiction / Mandate	2022-2023		2021-2022	
	Number of Decisions (all types)	Average Time to Decision (days) ⁴	Number of Decisions (all types)	Average Time to Decision (days) ⁴
Gaming	-	NA	-	NA
Liquor	-	NA	1	0
Theatre & Amusements	-	NA	-	NA
Assessment	12	33	6	19
Automobile Insurance	61	22	90	12
Criminal Injury Compensation	1	81	-	NA
Electricity	86	31	95	33
Expropriation Compensation	2	45	1	87
Fire Safety	-	NA	-	NA
Heritage Properties	-	NA	-	NA
Halifax-Dartmouth Bridge Commission	-	NA	1	74
Motor Carrier – Public Passenger	80	6	40	19
Municipal & School Board Boundaries	15	24	1	28
Natural Gas	17	10	15	43
Payday Loans	1	49	-	NA
Petroleum Product Pricing – weekly pricing and interruptions	84	0	60	0
Petroleum Product Pricing – other	1	0	2	56
Planning	9	50	12	39
Railways	-	NA	-	NA
Underground Hydrocarbon Storage	1	7	-	NA
Water	63	24	48	14
Wastewater	16	15	6	6
Apprenticeship	-	NA	-	NA
Total	449		378	

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

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 19 years and the outcome.⁵

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.

⁵ There were no appeals from Board proceedings decided by the Court of Appeal in the year ended March 31, 2015.

3. Transitioning from the COVID-19 Pandemic

Fiscal 2022-2023 saw the Board transitioning out of the pandemic and into a “new normal” business model. That included:

- Confirming a new hybrid work model which allows flexibility for groups within the office to determine the frequency and extent of voluntary remote work. Guidelines were set to ensure service users were not adversely impacted and collaboration could continue. All members and staff can remotely access Board systems and maintain or improve productivity.
- In-person hearings were restarted. However, the Board has also continued to conduct virtual or hybrid hearings as in some cases they can offer better public access and improve efficiency and effectiveness. Many service users are requesting virtual appearances of out-of-province experts to reduce their costs. The expanded use of technology to enhance proceedings now includes offsite locations where they were previously confined to the Board’s offices or larger venues.
- Continuing to accept electronic filing of documents as the norm. Paper copies may still be filed but are not required unless directed by the Board.

With the return to normal operations this will conclude reporting on the COVID-19 pandemic.

4. Comments on Strategic Items from 2022-2023 Business Plan

The Board’s 2022-2023 Business Plan included ongoing multi-year strategic priorities. Work on these priorities continued as described below:

- Efforts to improve strategic communications included:
 - The more commonly used portions of the Board’s website were translated into French. These new pages are in final development and testing and are expected to be publicly available early in fiscal 2023-2024. This includes gasoline and diesel oil pricing, filing of complaints, and electronically sending files to the Board.
 - Continued efforts to ensure communications are in plain language as much as it is possible to do so and maintain usefulness to the parties involved in the matter.
 - Continuing to prioritize responding to media requests for information.
- Efforts to improve service efficiency, effectiveness, innovation, and adaptation included:
 - Integrating both fully virtual and hybrid hearings at remote locations into the normal course of business.

- Reorganizing financial duties between staff.
- Introductory training was conducted for new Board members and staff. Refresher training on key Board systems and procedures was done for others. Fraud reporting training was done for all members and staff. Training staff on effective time management and work organization using the integrated Outlook, OneNote and Teams programs was concluded.
- Efforts to improve workplace culture included:
 - Fully embracing hybrid work arrangements including a pilot project to confirm guidelines and modifying human resource policies when it was accepted as a permanent change.

5. Other 2022-2023 Business Plan Priorities

As stated in the Business Plan, the statutory eight-year review of municipal boundaries is ongoing. As of March 31, 2023, a total of 47 applications were received and 15 had been decided.

The Nova Scotia Power Inc. general rate application occurred as scheduled including a large oral hearing in September 2022. The parties filed two settlement agreements – one pertaining to pole attachment rates and the other on the revenue requirement, rates, and related terms. The settlements were approved including, among other things, average rate increases of 6.9% in each of 2023 and 2024, a Storm Rider, a Decarbonization Accrual Account (in principle). It endorsed an agreement to consider possible changes for payment, credit, and collection rules for low-income customers. Details can be found through the Board’s website in matter M10431.

EfficiencyOne filed the expected application for approval of a supply agreement for provision of electricity efficiency and conservation activities for the 2023 to 2025 period. The Board approved a settlement agreement filed by the parties including \$173 million in spending, targeted cumulative demand savings of 96.7 megawatts, and performance indicators. Details can be found through the Board’s website in matter M10473.

The Board continued to monitor new case law and continued discussions with stakeholders to improve appropriate relationships with First Nations communities.

Training to confirm the business continuity plan was postponed. Hurricane Fiona arrived at the same time as the training was scheduled to occur. The plan was activated in response to the hurricane and successfully executed.

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 2022-2023:

Information Required under Section 18 of the <i>Act</i>	Fiscal Year 2022-2023
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. *Electrical Installation and Inspection Act*, R.S.N.S. 1989, c.141
6. *Electricity Act*, S.N.S. 2004 c.25
7. *Electricity Efficiency and Conservation Restructuring (2014) Act*, SNS 2014, c.5
8. *Electricity Plan Implementation (2015) Act*, S.N.S. 2015, c.31
9. *Endangered Species Act*, SNS 1998, c.11
10. *Energy Resources Conservation Act*, R.S.N.S., 1989, c.147
11. *Expropriation Act*, R.S.N.S. 1989, c.156
12. *Fire Safety Act*, S.N.S. 2002, c.6
13. *Gaming Control Act (Part II)*, S.N.S. 1994-95, c.4
14. *Gas Distribution Act*, S.N.S., 1997, c.4
15. *Halifax-Dartmouth Bridge Commission Act*, R.S.N.S. 1989, c.192
16. *Halifax Regional Municipality Charter*, S.N.S. 2008, c.39
17. *Halifax Regional Municipality Water Commission Act*, S.N.S. 1963, c.55
18. *Heritage Property Act*, R.S.N.S. 1989, c.199
19. *Insurance Act*, R.S.N.S. 1989, c.231
20. *Liquor Control Act*, R.S.N.S. 1989, c.260
21. *Marine Renewable-energy Act*, SNS 2015, c.32
22. *Maritime Link Act*, S.N.S. 2012, c. 9
23. *Mineral Resources Act*, SNS 2016, c.3
24. *Motor Carrier Act (public passenger only)*, R.S.N.S. 1989, c.292
25. *Motor Vehicle Transport Act of Canada*, S.C. 1987, c.35 (Federal)
26. *Municipal Government Act*, S.N.S. 1998, c.18
27. *Nova Scotia Power Finance Corporation Act*, R.S.N.S. 1989, c.351
28. *Nova Scotia Power Privatization Act*, S.N.S. 1992, c.8
29. *Petroleum Products Pricing Act*, S.N.S., 2005, c.11
30. *Petroleum Resources Act*, R.S.N.S. 1989, c.342
31. *Petroleum Resources Removal Permit Act*, S.N.S. 1999 c.7
32. *Pipeline Act*, R.S.N.S. 1989 c.345
33. *Public Utilities Act*, R.S.N.S. 1989, c.380
34. *Railways Act*, S.N.S. 1993, c.11
35. *Revenue Act*, S.N.S. 1995-96, c.17
36. *Technical Safety Act*, S.N.S. 2008, c.10
37. *Theatres and Amusements Act*, R.S.N.S. 1989, c.466
38. *Underground Hydrocarbons Storage Act*, S.N.S. 2001, c.37
39. *Utility and Review Board Act*, S.N.S. 1992, c.11
40. *Victims' Rights and Services Act*, R.S.N.S. 1989, c.14