

# **Administrative Tribunals Support Service of Canada**

Statement of Administrative Costs Charged to the  
Canada Pension Plan Accounts

**For the period from April 1, 2022  
to March 31, 2023**  
(in thousands of dollars)



## Independent auditor's report

To the Chief Administrator of the Administrative Tribunals Support Service of Canada

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### Our opinion

In our opinion, the accompanying financial statement of the Administrative Tribunals Support Service of Canada (ATSSC) for the period from April 1, 2022 to March 31, 2023 is prepared, in all material respects, in accordance with the financial reporting provisions of the Memorandum of Understanding (MoU) between the ATSSC, the Canada Pension Plan (CPP) and Employment and Social Development Canada (ESDC) signed on August 12, 2021.

### What we have audited

The financial statement of the ATSSC comprises the statement of administrative costs charged to the CPP Accounts by the ATSSC for the period from April 1, 2022 to March 31, 2023 and the related notes, which include a summary of significant accounting policies and other explanatory information.

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### Basis for opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statement* section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Independence

We are independent of the ATSSC in accordance with the ethical requirements that are relevant to our audit of the financial statement in Canada. We have fulfilled our other ethical responsibilities in accordance with these requirements.

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### Emphasis of matter – basis of accounting and restriction on use

We draw attention to note 2 a) to the financial statement, which describes the basis of accounting. The financial statement is prepared to assist the ATSSC to comply with the financial reporting requirements for the period from April 1, 2022 to March 31, 2023 of the MoU between the ATSSC, the CPP and ESDC. As a result, the financial statement may not be suitable for another purpose. Our report is intended solely for the ATSSC in accordance with the terms of our engagement and should not be used by parties other than the CPP and ESDC. Our opinion is not modified in respect of this matter.

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"PwC" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.



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## **Responsibilities of management and those charged with governance for the financial statement**

Management is responsible for the preparation of the financial statement in accordance with the financial reporting provisions for the period from April 1, 2022 to March 31, 2023 of the MoU between the ATSSC, the CPP and ESDC, and for such internal control as management determines is necessary to enable the preparation of a financial statement that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the ATSSC's financial reporting process.

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## **Auditor's responsibilities for the audit of the financial statement**

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial statement.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the ATSSC's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Signed PricewaterhouseCoopers LLP**

Chartered Professional Accountants, Licensed Public Accountants

Ottawa, Ontario  
November 8, 2023

# Administrative Tribunals Support Service of Canada

## Statement of Administrative Costs Charged to the Canada Pension Plan Accounts

For the period from April 1, 2022 to March 31, 2023

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(in thousands of dollars)

	2023 \$	2022 \$
Salaries	14,423	13,165
Operations and maintenance	1,692	1,415
Contributions to employee benefit plans	2,091	1,838
Health insurance plan	1,218	1,122
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	19,424	17,540
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### Approved by

*Original signed electronically* \_\_\_\_\_

Anab Ahmed  
Executive Director, Secretariat to the Social Security Tribunal

*Original signed electronically* \_\_\_\_\_

Sophie Perreault  
A/Chief Financial Officer

*Original signed electronically* \_\_\_\_\_

Orlando Da Silva, LSM  
Chief Administrator

The accompanying notes are an integral part of this statement of administrative costs charged to the Canada Pension Plan Accounts.

# Administrative Tribunals Support Service of Canada

Notes to the Statement of Administrative Costs Charged to the Canada Pension Plan Accounts  
For the period from April 1, 2022 to March 31, 2023

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## 1 Introduction

Under the Canada Pension Plan (CPP) legislation, the Minister of Employment and Social Development Canada (ESDC) has the responsibility for the administration of Parts II and III (except for some sections of Part III), which concern the general administration of the CPP. The CPP is administered by ESDC, with support from the Department of Finance, the Canada Revenue Agency, Public Services and Procurement Canada, the Office of the Superintendent of Financial Institutions, the Royal Canadian Mounted Police, the Administrative Tribunals Support Service of Canada (ATSSC) and the CPP Investment Board.

The Social Security Tribunal (SST) is an independent administrative tribunal that hears appeals of CPP, Employment Insurance (EI) and Old Age Security (OAS) decisions. Following passage of Bill C-51, the Economic Action Plan 2014 Act, effective November 1, 2014, the provision of support services to eleven administrative tribunals – including the SST – has been consolidated within the ATSSC. As of November 2014, CPP-related expenditures for tribunal services (SST) are being administered by the ATSSC through its vote-netted revenue authority.

As a transitional measure, a Memorandum of Understanding (transitional MoU) between the ATSSC and ESDC was signed on October 31, 2014, and established that ESDC would continue to provide the necessary internal (corporate) support services to the SST and its Secretariat operations on the ATSSC's behalf. Effective April 1, 2017, the transitional MoU was replaced by the Memorandum of Understanding for the Continuance of Specified Corporate Services (CS MoU), with the most current CS MoU for the period April 1, 2021 to March 31, 2026 signed on January 19, 2023.

Concurrently, a Memorandum of Understanding (the MoU) between ESDC, CPP and the ATSSC was created to outline the relationship, roles and responsibilities, methodology for recovering costs, and reporting requirements, with respect to the provision of services by the ATSSC to the CPP as administered by ESDC. The MoU came into effect on April 1, 2015 and has undergone various amendments and renewals, including an updated method of cost allocation effective on April 1, 2019. The most current MoU for the period April 1, 2021 to March 31, 2024 was signed on August 12, 2021.

# Administrative Tribunals Support Service of Canada

## Notes to the Statement of Administrative Costs Charged to the Canada Pension Plan Accounts For the period from April 1, 2022 to March 31, 2023

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### 2 Significant accounting policies

#### a) Basis of accounting

The statement of administrative costs charged to the CPP accounts by the ATSSC includes SST CPP-related expenditures and eligible internal service costs incurred for the period from April 1, 2022 to March 31, 2023, focuses on authority for payments during that period, and is prepared on a near-cash basis and in accordance with the reporting requirements of the MoU.

#### b) Salaries

Salary costs include the direct costs of SST members and supporting Secretariat staff that worked on CPP-related files, and a proportional allocation for salaries incurred for common services for the ATSSC classified as internal service costs. These costs are recognized using the basis of accounting described in a) above.

#### c) Operations and maintenance

Operations and maintenance costs include the SST and the supporting Secretariat costs that are directly attributable to the CPP and a portion of other indirect general costs. These costs are recognized using the basis of accounting described in a) above.

#### d) Contributions to employee benefit plans

Contributions to employee benefit plan costs are statutory costs that are provided by the Treasury Board of Canada Secretariat as a percentage of total salary costs based on type of employment. These costs are recognized using the basis of accounting described in a) above.

#### e) Health insurance plan

Health insurance plan costs are statutory costs that are provided by the Treasury Board of Canada Secretariat as a percentage of total salary costs based on type of employment. These costs are recognized using the basis of accounting described in a) above.