



**Nova Scotia
Energy and Regulatory
Boards Tribunal**

**Nova Scotia Energy and Regulatory Boards Tribunal
Annual Report - *Public Interest Disclosure of Wrongdoing Act*
For the Fiscal Year Ended March 31, 2026**



**Nova Scotia Regulatory
and Appeals Board**



**Nova Scotia
Energy Board**

Annual Report

Section 18 of the *Public Interest Disclosure of Wrongdoing Act* provides:

18 Each deputy head shall prepare an annual report of disclosures, including any findings of wrongdoing, recommendations and actions taken and shall make this report available to the public.

Under section 18 of the *Act*, I report that four (4) disclosures were received by the Nova Scotia Energy and Regulatory Boards Tribunal during the year ended March 31, 2026.

The Tribunal's designated officer determined that two separate disclosures received on May 31 and August 17, 2025, did not constitute a wrongdoing, as defined under the *Act*. They did not involve public funds or assets nor did they involve an employee of the Tribunal.

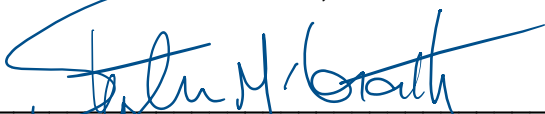
The Tribunal's designated officer determined that two other disclosures related to another government body. Section 5(2) of the *Regulations* under the *Act* provides that if the "designated officer determines that the disclosure relates to another government body, the designated officer must refer the matter to the designated officer of the government body". Accordingly, the two other disclosures were referred as follows:

- A disclosure received on March 7, 2026, while not considered to be a wrongdoing under the *Act*, was determined to be an enforcement matter under the jurisdiction of the Department of Service Nova Scotia and was referred to the appropriate division of that department on March 9, 2026.
- The fourth disclosure, received on March 19, 2026, was referred to the designated officer of the Halifax Regional Centre for Education on March 26, 2026.

The Nova Scotia Energy and Regulatory Boards Tribunal received no other disclosures during the year ended March 31, 2026.

The procedures for handling disclosures set out in the *Act* and *Regulations* have been communicated to the employees and members of the Tribunal. Further, an internal Tribunal policy, which is consistent with the *Act* and *Regulations*, has been adopted.

Dated at Halifax, Nova Scotia this 31st day of March 2026.



Stephen T. McGrath, K.C., Chair