



Auditor's Report

Administrative Tribunals Support Service of Canada

Statement of Administrative Costs Charged to the
Canada Pension Plan Accounts

For the period from April 1, 2024, to March 31, 2025
(in thousands of dollars)

September 2025

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Independent Auditor's Report

To Chief Administrator of the Administrative Tribunals Support Service of Canada

Opinion

In our opinion, the accompanying statement of administrative costs charged to Canada Pension Plan (CPP) Accounts of the Administrative Tribunals Support Service of Canada (ATSSC) for the period from April 1, 2024 to March 31, 2025 is prepared, in all material respects, in accordance with the financial reporting provisions of the Memorandum of Understanding between the ATSSC, the CPP and Employment and Social Development Canada (ESDC), signed on March 3, 2025.

The financial statement of the ATSSC comprises the statement of administrative costs charged to the Canada Pension Plan Account by the ATSSC for the period from April 1, 2024 to March 31, 2025 and the related notes, which include a summary of significant accounting policies and other explanatory information.

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 Information section of our report.

We are independent of the Recipient in accordance with the ethical requirements that are relevant to our audit of the financial information in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Emphasis of Matter – Basis of Accounting and Restriction on Distribution and Use

We draw attention to note 2 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 provisions for the period from April 1, 2024, to March 31, 2025, of the Memorandum of Understanding 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 ATSSC, the CPP and ESDC. Our opinion is not modified in respect of this matter

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation of the financial statement in accordance with the financial reporting provisions for the period from April 1, 2024 to March 31, 2025 of the Memorandum of Understanding between the ATSSC, the CPP and ESDC, and for such internal control as management

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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.

Auditor's Responsibilities for the Audit of the Financial Information

Our objectives are to obtain reasonable assurance about whether the financial information 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 based on this financial information.

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 information, 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 Recipient'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.

The engagement partner on the audit resulting in this independent auditor's report is Mathieu Farley.



Mathieu Farley, CPA Auditeur, CIA, CISA, CFE
Engagement Partner
Samson & Associates
Gatineau (Québec)
September 22, 2025

Administrative Tribunals Support Service of Canada
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For the period from April 1, 2024, to March 31, 2025

Statement of Administrative Costs Charged to the Canada Pension Plan Account

Approved by:

(In thousand of dollars)	2024	Audit Adjustments	2025
	\$	\$	\$
Salaries	15,080	-	14,192
Operations and maintenance	1,748	-	1,775
Contribution to employee benefit plans	2,216	-	1,911
Health insurance plan	1,287	-	1,189
Total Expenses	20,331	-	19,067

Anab Ahmed
Executive Director, Secretariat to the Social Security Tribunal

Stéphane Lavigne, CPA
Chief Financial Officer

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 Account.

Notes to the Statement of Administrative Costs Charged to the Canada Pension Plan Account

Note 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 CPP Investment Board, and the Administrative Tribunals Support Service of Canada (ATSSC).

The Social Security Tribunal (SST) is an independent administrative tribunal that hears appeals of CPP, Employment Insurance and Old Age Security decisions. Following passage of the Economic Action Plan 2014 Act (Bill C-31), effective November 1, 2014, the provision of support services to 11 administrative tribunals – including the SST – was consolidated within the ATSSC. CPP-related expenditures of SST services are administered by the ATSSC and charged to the CPP Accounts through the ATSSC's vote netted revenue authority.

A Memorandum of Understanding (the MoU) between ESDC, CPP and the ATSSC outlines the roles and responsibilities, the methodology for charging costs to the CPP Accounts and the reporting requirements with respect to the provision of services by the ATSSC to the CPP. The cost allocation methodology specified in the MoU is in accordance with the costing principles approved by the Treasury Board in January 1988. The MoU came into effect April 1, 2015 and has undergone various amendments and renewals, including an updated method of cost allocation effective April 1, 2019. The most current MoU for the period April 1, 2024 to March 31, 2027 was signed on March 3, 2025.

For the purpose of the MoU and the statement of administrative costs, CPP refers to the whole of the Canada Pension Plan, which includes both the base and enhanced components of the CPP.

Note 2 – Significant accounting policies

a) Basis of accounting

The statement of administrative costs charged to the CPP Accounts focuses on authority for payments in the fiscal year and is prepared on an accrual basis.

b) Salaries

Salary costs include the direct costs of SST members and Secretariat staff that worked on CPP-related files, and a proportional allocation for salaries incurred by ATSSC's internal service providers.

c) Operations and maintenance

Operations and maintenance costs include the SST and Secretariat costs that are directly attributable to the CPP and a proportional allocation for operations and maintenance costs incurred by ATSSC's internal service providers.

d) Contributions to employee benefit plans and Health insurance plan

The costs for these plans are a percentage of total salary costs based on type of employment, as prescribed by the Secretariat of the Treasury Board.