



AUDIT OPINION – HEALTH & SAFETY PROGRAM

Date: May 10, 2021

To: WSP ESG Team

From: Albert Aubry – WSP Vice-president Internal Audit

Health & Safety is identified as a top risk for WSP, therefore Internal audit included this important operational component in its 2019 and 2020 audit and assurance plans as to provide Management and Board of Directors objective assurance and insight on WSP' Health & Safety program. WSP Internal Audit was accompanied by Deloitte Risk and Advisory team based in Montreal, Quebec, Canada.

The objectives of this internal audit engagement were as follows:

- Obtain an overview and understanding of WSP's Health & Safety framework, policies, procedures and expectations;
- Assess the governing standards and policies adequacy to meet general regulatory compliance requirements;
- Review the overall monitoring of the safety management program(s);
- Perform a preliminary review of the data collected in the global Health & Safety information system.
- Benchmark the Health & Safety program to industry trends;

The Scope of Work for this engagement involved the following areas:

This audit covered the Health & Safety program in place at the Global level and how it is cascaded at the regional level. More specifically, we focused on the following areas:

- Review of the governance model:
 - Governing standards and policies alignment to operational needs and regulatory requirements;
 - Current monitoring mechanisms (reporting, review, follow-up, auditing, risk assessment) and change management processes in place;
 - Effectiveness of policies and procedures;
 - Overall risk mitigation strategies in place or currently planned if not yet implemented;
 - Comparison and analysis to best-in-class and industry standard practices;
 - Consistency of implementation and communication throughout regional sites;
 - Processes to ensure regional and local adherence, relevancy, adaptation and compliance to legislation.
- Utilization of Data, technology and tools:
 - Analysis of current use of technology, tools and innovation;
 - Effectiveness of technology and tools to increase risk mitigation;
 - Overview of Data currently collected, analysis performed and how data is leveraged.

Auditor's opinion:

Our audit concludes that WSP's Global and regional leadership teams have implemented the appropriate level of governance and practices to manage health and safety risks to an acceptable level.

Albert Aubry
WSP Vice-president Internal Audit