

Appendix IV

Detailed Status Report of Recommendations Since 2016

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self- Reported Status
City of Saint John Agreement – Special Review	Executive Council Office	2019	1	5	29	<p>We recommend the Executive Council Office ensure funding decisions by Cabinet:</p> <ul style="list-style-type: none"> • follow due process with proper approval by all relevant parties • are justified by a documented business case, detailed financial analysis and clear rationale for critical decisions; and • are supported by a documented legal review prior to decisions being made. 	Implemented
City of Saint John Agreement – Special Review	Executive Council Office	2019	1	5	33	<p>We recommend the Executive Council Office develop a records retention policy to ensure key records are maintained in the Premier’s Office throughout government transitions.</p>	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self- Reported Status
City of Saint John Agreement – Special Review	Executive Council Office	2019	1	5	54	We recommend the Executive Council Office/Treasury Board Secretariat ensures: <ul style="list-style-type: none"> • funding agreements do not effectively override the spirit and intent of legislation, such as: <ul style="list-style-type: none"> • subsection 100(8) of the <i>Local Governance Act</i> discouraging ongoing deficits; and • the need for an appropriation in advance of expending provincial funds as per the <i>Financial Administration Act</i>; • a detailed risk analysis is completed when developing funding agreements and necessary clauses are included to address identified risks to the Province; including: <ul style="list-style-type: none"> • an appropriations clause based on legal advice to ensure proper budget authority is obtained; and • a clause requiring financial reports follow Public Sector Accounting Standards; • a sufficient multi-year appropriation is obtained to cover all legally committed funding over the life of the agreement. 	Implemented
	Finance and Treasury Board					Implemented	
City of Saint John Agreement – Special Review	Finance and Treasury Board	2019	1	5	64	We recommend the Executive Council Office involve all relevant provincial entities when planning, developing and reviewing future contracts and agreements for Cabinet approval.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self-Reported Status
City of Saint John Agreement – Special Review	Executive Council Office	2019	1	5	71	<p>We recommend the Executive Council Office ensure agreements approved by Cabinet:</p> <ul style="list-style-type: none"> • are complete and authorized prior to making payments under the agreement; • contain clauses to mitigate risk and protect the taxpayer; • include clear, measurable deliverables; • include monitoring mechanisms; and • are monitored to ensure key deliverables, such as committee reports, are completed as required. 	Implemented
City of Saint John Agreement – Special Review	Finance and Treasury Board	2019	1	5	85	<p>We recommend Treasury Board Secretariat/ provincial Comptroller review and update the <i>Financial Administration Act</i> to:</p> <ul style="list-style-type: none"> • modernize the Act with respect to payments, accruals and conformance with Public Sector Accounting Standards; • increase clarity for key financial officers processing payments throughout government to know if proper budget authority exists; and • provide for budget appropriations for multi-year agreements at the time in which funds are legally committed. 	Not Implemented