

# Appendix

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## Summary of Significant Audits Conducted in Departments and Crown Agencies over the Past Ten Years

The following is a list of value-for-money audits reported in a separate chapter of our annual Reports over the last ten years, organized by department and agency. The year of reporting is in brackets following the subject of the audit. The list is organized using the current name of the department or agency, even though in some cases the audit was conducted prior to a government reorganization.

### Department of Agriculture and Aquaculture

#### Salmon Aquaculture (2004)

This chapter assesses whether Province of New Brunswick programs ensure that New Brunswick salmon cage culture operations are economically, environmentally, and socially sustainable.

#### Review of Legislation (2000)

This chapter examines how well the Department is meeting its administrative responsibilities pertaining to legislation it has been assigned, and whether the results are being adequately measured and reported to the Legislative Assembly.

### Department of Business New Brunswick

#### New Brunswick Innovation Foundation (2009)

This chapter examines whether governance structures and practices established by Business New Brunswick in connection with the delivery of innovation funding through the New Brunswick Innovation Foundation ensure accountability and protection of the public interest.

### Department of Education

#### Provincial Testing of Students – Anglophone Sector (2009)

This chapter assesses the Department's strategic direction for its provincial testing of students in the Anglophone sector. It also assesses the Department's process of administering its provincial testing of students in the Anglophone sector.

#### Facilities Maintenance (2005)

This chapter examines whether the Minister of Education has adequate systems and practices in place to ensure that school facilities are appropriately maintained.

### **Pupil Transportation (2001)**

This chapter examines the systems and practices in place in the Department of Education for the safe transportation of pupils to and from their schools.

## **Department of Environment**

### **Environmental Trust Fund (2009)**

This chapter examines whether the purpose of the Environmental Trust Fund is clearly established, and whether the Fund is measuring and reporting the achievement of its goals and objectives. It also examines whether the Fund is operating as intended with respect to grants.

### **Environmental Impact Assessment (2008)**

This chapter examines whether the Department is carrying out its key roles and responsibilities under the NB Environmental Impact Assessment Regulation and related departmental guidelines with due regard for economy, efficiency and effectiveness. It also identifies key risks associated with the provincial EIA process and determines the extent to which those risks are being managed.

### **Beverage Containers Program (2004)**

This chapter examines whether the Department has established satisfactory procedures to measure and report on whether the Beverage Containers Program is achieving its intended results. It also reports on the progress the Department has made in implementing the recommendations and responding to the findings of our 1994 report on the Beverage Containers Program.

### **Environmental Inspections (2002)**

This chapter examines the inspection process established by the Department to monitor and report compliance with environmental legislation.

### **Domestic Well Water Quality (2000)**

A reliable supply of safe drinking water is important to everyone. Approximately 40% of New Brunswickers living in small towns and rural areas rely on domestic wells as their primary source of water. Two regulations under the *Clean Water Act* that contribute to the prevention of drinking water problems for individuals on newly drilled or dug domestic wells are the *Water Well Regulation* and the *Potable Water Regulation*. This chapter examines the performance of the Departments of the Environment and Local Government and Health and Wellness in ensuring compliance with these regulations as they relate to private wells.

## **Department of Finance**

### **Tax Expenditures (2003)**

This chapter examines and assesses the processes of approving, monitoring, evaluating and reporting provincial tax expenditure programs.

### **Pension Plan Governance (2002)**

This chapter examines whether the governors of two provincially sponsored pension plans have established satisfactory procedures to measure and report on the effectiveness of the plans' asset management activities.

### **Early Retirement Program (2001)**

This chapter examines the process followed by government to reach the decision to offer a voluntary early retirement program to its employees.

### **Pension Plan Governance (2000)**

This chapter examines the governance structure of four provincially-sponsored pension plans.

## **Department of Health**

### **Program Evaluation (2007)**

This chapter examines whether adequate systems and practices have been established to regularly evaluate programs funded by the Department of Health.

### **Health Levy (2006)**

This chapter explains what the health levy is for, and summarizes the issues we identified related to the health levy process.

### **Prescription Drug Program (2005)**

This chapter examines whether the Department has adequate procedures in place to manage the performance of the Prescription Drug Program, and whether there is adequate reporting on the Prescription Drug Program's performance. It also examines whether the Department has adequate procedures in place to ensure that the drug assessment process for formulary listing and the amount paid for drugs and pharmacy services are managed with due regard for cost effectiveness.

### **Accountability of Psychiatric Hospitals and Psychiatric Units (2003)**

This chapter assesses whether the Department has appropriate accountability processes in place for the operations of the psychiatric hospitals and psychiatric units under the direction of the Regional Health Authorities.

### **Client Service Delivery System (2002)**

This chapter examines why the development of the Client Service Delivery System, which was approved in 1995 for \$4.5 million and was to be operational in three years, is costing substantially more and taking much longer than anticipated. It also examines whether there has been any non-compliance with contractual arrangements, government policy or provincial legislation related to the higher costs and longer completion time.

### **Prescription Drug Program (2001)**

This chapter examines the government plan to provide drug benefits to people who receive income assistance and those who have drug expenses for which they do not have the resources to pay. Our objective was to determine whether the Departments have appropriate systems and practices in place to ensure that each person who is eligible for benefits is offered the program, and that the plan provides services only to those people who qualify.

### **Domestic Well Water Quality (2000)**

A reliable supply of safe drinking water is important to everyone. Approximately 40% of New Brunswickers living in small towns and rural areas rely on domestic wells as their primary source of water. Two regulations under the *Clean Water Act* that contribute to the prevention of drinking water problems for individuals on newly drilled or dug domestic wells are the *Water Well Regulation* and the *Potable Water Regulation*. This chapter examines the performance of the Departments of the Environment and Local Government and Health and Wellness in ensuring compliance with these regulations as they relate to private wells.

## **Department of Justice and Consumer Affairs**

### **Superintendent of Credit Unions (2008)**

This chapter examines whether the Superintendent of Credit Unions is fulfilling his duties and responsibilities to oversee the financial stability and solvency of credit unions and caisses populaires for the protection of New Brunswick depositors.

### **Pension Benefits Act (2006)**

This chapter examines the protections offered by the *Pension Benefits Act* to active and former pension plan members, and the nature of the operations of the Office of the Superintendent of Pensions.

### **Health Levy (2006)**

This chapter explains what the health levy is for, and summarizes the issues we identified related to the health levy process.

## **Department of Natural Resources**

### **Timber Royalties (2008)**

This chapter describes timber royalties and the processes and requirements surrounding them. It also examines whether the Department is complying with its legislated requirements.

### **Wildlife Trust Fund (2007)**

This chapter reports the results of an audit of a sample of grants issued by the fund and our testing of the conservation revenue fee.

### **Tracking System for Wood Harvested from Private Woodlots (2006)**

This chapter examines whether the Department maintains appropriate processes to ensure the tracking system for primary forest products harvested from private woodlots is operating as required by the *Transportation of Primary Forest Products Act*. It also examines whether the Department uses the information provided by the wood tracking system in assessing and reporting publicly on the sustainability of the private wood supply in New Brunswick.

### **Crown Lands Management (2001)**

This chapter examines the Minister's responsibilities for Crown lands, and looks at how well the Department is doing in measuring and reporting on the effectiveness of its Crown lands programs.

### **Private Forest Lands (2000)**

This chapter examines the government's role in encouraging the management of private forest lands as the primary source of timber for wood processing facilities in the Province.

## **Office of Human Resources**

### **Absenteeism Management (2003)**

This chapter examines whether government has systems and practices in place to effectively manage employee absenteeism in the Civil Service.

## **Department of Post-Secondary Education, Training and Labour**

### **Adult Literacy Services (2008)**

This chapter examines the Department's strategic direction, control procedures, and performance measurement and reporting for its adult literacy support.

### **Private Occupational Training Act (2007)**

This chapter examines whether the Department, and the New Brunswick Private Occupational Training Corporation, are fulfilling their mandate to provide effective consumer protection to students of private occupational training organizations in New Brunswick.

### **Employment Development Programs (2002)**

This chapter examines the management of economic development programs, and whether there are adequate procedures in place to measure and report on program effectiveness.

## **Department of Public Safety**

### **Office of the Fire Marshal (2002)**

This chapter examines whether the Office of the Fire Marshal is adequately carrying out the provisions of the *Fire Prevention Act*, and whether it has appropriate human resource systems and practices in place to sufficiently deliver provincial fire prevention and protection programs.

### **High Risk Drivers (2001)**

This chapter examines whether the Department has a system in place to identify and respond appropriately to high-risk drivers of private passenger vehicles. It also looks at one specific class of high-risk driver – the student driver.

## **Department of Social Development**

### **Review of Nursing Home Contract with Shannex Inc. (2009)**

This chapter examines various questions surrounding the contract with Shannex Inc. to supply nursing home beds.

### **Special Care Homes and Community Residences (2005)**

This chapter examines whether the Department has appropriate practices to ensure compliance with the Province's legislation and standards for special care homes and community residences.

### **Nursing Home Services (2004)**

This chapter examines whether the Department has appropriate practices to ensure that licensed nursing homes are complying with the Province's legislation for nursing homes, and that the Province's legislation and departmental policies for nursing homes are reviewed and amended on a regular basis.

### **Child Day Care Facilities (2003)**

This chapter examines whether the Department has appropriate policies and practices to ensure compliance with the Province's legislation and standards for child day care facilities.

### **Prescription Drug Program (2001)**

This chapter examines the government plan to provide drug benefits to people who receive income assistance and those who have drug expenses for which they do not have the resources to pay. Our objective was to determine whether the Departments have appropriate systems and practices in place to ensure that each person who is eligible for benefits is offered the program, and that the plan provides services only to those people who qualify.

## **Department of Supply and Services**

### **Review of Nursing Home Contract with Shannex Inc. (2009)**

This chapter examines various questions surrounding the contract with Shannex Inc. to supply nursing home beds.

### **Management of Insurable Risks to Public Works Buildings (2003)**

This chapter examines how the Department manages significant insurable risks for the public works buildings it is responsible for.

### **Cellular Phones (2002)**

This chapter examines whether the government has an adequate system in place to administer the acquisition and use of cell phones.

### **Provincial Archives of New Brunswick (2001)**

This chapter examines the work of the Provincial Archives of New Brunswick. It considers their role in the assessment and preservation of archival records.

### **Purchasing (2001)**

This chapter examines whether the Minister is fulfilling his responsibilities under the *Public Purchasing Act* and Regulation.

### **Contracts for IT Professionals (2001)**

This chapter presents the results of an examination of forty contracts from six departments for the services of various Information Technology professionals.

### **Land Management Fund (2000)**

The Land Management Fund buys, manages and sells land on behalf of the government. This chapter examines whether the Fund is achieving the purposes for which it was established. This chapter also examines compliance with the government-wide policy on the disposal of real property.

## **Department of Transportation**

### **Vehicle Management Agency (2002)**

This chapter examines whether the Vehicle Management Agency is providing repair and maintenance services for government cars, executive vehicles and light trucks in a manner which minimizes costs and maximizes efficiency. It also examines whether the Agency has adequate systems and practices in place to monitor and control the usage of fuel for government cars and light trucks.



### **Engineering Consulting and Road Construction Materials (2000)**

This chapter examines the Department's procedures for obtaining engineering consulting services and managing its inventories of road construction materials. It also examines the progress made by the Department in implementing End Results Specifications as a guarantee of road construction quality.

## **Government-wide audits**

### **Review of Departmental Annual Reports (2008)**

Our primary objective for this project was to determine the degree to which departmental annual reports and our government's reporting on performance could be improved by applying state-of-the-art principles. Our secondary objective was to determine what enhancements might be recommended for the Province's annual report policy.

### **Program Evaluation in Government Departments (2004)**

Our objective for this project was to determine the approach to program evaluation employed by provincial departments.

## **Crown agency audits**

### **Crown Agency Governance (2003)**

This chapter summarizes the results of our governance reviews over the past five years, reviews practices in other jurisdictions, and makes major overall recommendations on steps the Province can take to improve Crown agency governance.

### **New Brunswick Credit Union Deposit Insurance Corporation (2007)**

This chapter examines whether the New Brunswick Credit Union Deposit Insurance Corporation has adequate structures, processes and procedures in place to fulfill its obligation to protect the deposits of members of credit unions and caisses populaires in New Brunswick.

## **New Brunswick Investment Management Corporation**

### **Investment Performance and Cost Analysis (2008)**

This chapter looks at some indicators of the New Brunswick Investment Management Corporation's investment performance, and provides an analysis of the costs of the organization.

### **Governance (2006)**

This chapter examines whether current governance structures and processes established for the New Brunswick Investment Management Corporation set a framework for effective governance.

## **NB Power**

### **Governance (2005)**

This chapter examines whether the current governance structures and processes established for NB Power set a framework for effective governance.

## **Regional Development Corporation**

### **Provincially Funded Programs and Projects (2004)**

This chapter examines whether the Regional Development Corporation has satisfactory procedures in place to measure and report on the effectiveness of the provincially funded programs and projects it administers.

## **Service New Brunswick**

### **Property Assessment for Taxation Purposes (2005)**

This chapter examines whether Service New Brunswick complies with the *Assessment Act* by assessing real property at “real and true value”.

### **NB Agriexport Inc. (2000)**

This chapter highlights the results of a special review of the operations and accountability of NB Agriexport Inc., carried out at the request of the Crown Corporations Committee.

### **Regional Health Authorities (2000)**

This chapter summarizes the Auditor General’s observations and recommendations as a result of assisting the Crown Corporations Committee in its initial hearings with regional hospital corporations.