

Chapter 8

Follow-up on Recommendations from Prior Years' Value for Money Chapters

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Follow-up on Recommendations from Prior Years' Value for Money Chapters

Background

8.1 This follow-up chapter promotes accountability by giving the Legislative Assembly, and the general public, information about how responsive government has been to our value for money recommendations. We think it is important that both MLAs and taxpayers be provided with sufficient information to assess the progress government is making in implementing these recommendations.

8.2 Note that recommendations made to departments and Crown agencies pursuant to our financial audit work are followed up annually as part of our financial audit process, and are not discussed in this chapter. For a complete list of Value for Money reports over the last ten years, please see Appendix A.

8.3 We continue to have a strategic goal that departments and agencies accept and implement our value for money recommendations. Consequently, in this chapter we report on the progress updates as provided to us by departments and Crown agencies for value for money recommendations made in our 2009, 2010, and 2011 Reports. Even though we did not have the resources to review the accuracy of all responses, we reviewed the responses received related to our 2009 recommendations for accuracy and gathered and summarized the information submitted by departments for 2010 and 2011. (See Appendix B for detailed status report of recommendations since 2009).

Summary

8.4 Our overall results show departments and agencies report they had implemented about 72% (83 of 115) of our value for money recommendations from the 2009, 2010 and 2011 Reports of the Auditor General.

8.5 We are pleased that the percentage of value for

money recommendations implemented from 2009 was 74%, given it is the highest such four-year percentage we have ever reported. It also appears, based on self-reporting by the Departments responsible for responding to recommendations in our 2010 and 2011 reports, that four-year percentages may ultimately be at a comparable level for 2010 and 2011 as well.

Scope and Objectives

8.6 Our practice is to track the status of our value for money recommendations for four years after they first appear in the Report of the Auditor General, starting in the second year after the original Report. In other words, in this 2013 Report, we are tracking progress on value for money recommendations from 2009, 2010 and 2011. Our objective is to determine the degree of progress departments and agencies have made in implementing our recommendations. We have assessed their progress as fully implemented, not implemented, disagreed with, or no longer applicable.

8.7 To prepare this chapter, we request written updates on progress from the respective departments and Crown agencies. They are asked to provide their assessment of the status of each value for money recommendation. In addition, departments and agencies also add any explanatory comments they believe necessary to explain the rationale for their assessment.

8.8 We received all updates requested.

8.9 In the past year we followed up on all value for money recommendations made in our 2009 Report. Areas covered included:

- La Caisse populaire de Shippagan;
- Provincial Testing of Students Anglophone Sector;
- Environmental Trust Fund;
- New Brunswick Innovation Foundation; and
- Review of Nursing Home Contract with Shannex Inc.

Detailed Findings

8.10 This section provides details on how well departments and Crown agencies have done in implementing value for money recommendations we made in the years 2009, 2010 and 2011. Exhibit 8.1

gives an overview of the status of recommendations by department and agency. Exhibit 8.2 shows the results summarized by year.

8.11 Exhibit 8.2 shows departments and agencies reported to us that they had implemented 48 of 68 (about 71%) of our value for money recommendations from 2010 and 2011 Reports of the Auditor General. For 2009, based upon departmental and agency reporting, and our own review of their assessments, we have concluded that 35 of 47 (i.e. 74%) of our recommendations have been implemented. Of the remaining 12 recommendations, 10 have been agreed with but not yet implemented, and two have been disagreed with. Two additional recommendations made in 2009 are no longer applicable. Consistent with our established process, this is the last year that our 2009 value for money recommendations will be subject to our formal follow up process. However, project areas covered in 2009 may be considered for future value for money reports.

Exhibit 8.1 - Status of Value for Money Recommendations as Reported by Departments/Agencies

Department / Agency	Audit area	Year	Value for Money Recommendations					% Implemented
			Total	Disagreed	Implemented	Agreed/Not implemented	No longer applicable	
Economic Development	Financial Assistance to Industry	2010	7	2	2	3	0	29
	New Brunswick Innovation Foundation	2009	9	2	4	2	1	44
Tourism, Heritage and Culture	New Brunswick Art Bank	2010	7	0	7	0	0	100
Education and Early Childhood Development	Provincial Testing of Students Anglophone Sector	2009	16	0	14	2	0	88
Environment and Local Government	Wastewater Commissions	2011	7	0	5	2	0	71
	Environmental Trust Fund	2009	8	0	5	2	1	63
Executive Council/ Legislative Assembly	Constituency Office Costs for MLAs and Executive Council	2011	5	0	3	2	0	60
Finance / Transportation and Infrastructure	Public Private Partnerships	2011	10	0	9	1	0	90
Justice and the Attorney General	La Caisse populaire de Shippagan	2009	6	0	6	0	0	100
New Brunswick Liquor Corporation	Agency Stores	2010	10	0	10	0	0	100
Post Secondary Education, Training and Labour	Immigration with the Provincial Nominee Program	2010	20	0	12	8	0	60
Social Development	CMHC Social Housing Agreement	2011	2	0	0	2	0	0
Transportation and Infrastructure / Social Development	Review of Nursing Home Contract with Shannex Inc.	2009	10	0	6	4	0	60
Totals			117	4	83	28	2	72

Exhibit 8.2 - Summary Status of Recommendations by Year as Reported by Departments/Agency

Year	Recommendations					% Implemented
	Total	No longer applicable	Implemented	Agreed/Not implemented	Disagreed	
2011	24	0	17	7	0	71
2010	44	0	31	11	2	70
2009	49	2	35	10	2	74
Total	117	2	83	28	4	72

Comments on recommendations from 2009

8.12 Exhibit 8.3 provides a full listing of our 2009 value for money recommendations that are still not implemented.

8.13 Our 2009 value for money recommendations have reached the end of the four year follow-up cycle. Projects included in the 2009 Report included:

- La Caisse populaire de Shippagan;
- Provincial Testing of Students Anglophone Sector;
- Environmental Trust Fund;
- New Brunswick Innovation Foundation; and
- Review of Nursing Home Contract with Shannex Inc.

8.14 Immediately following Exhibit 8.3, we provide additional commentary on some of the value for money recommendations from these five 2009 projects.

8.15 We encourage Members of the Legislative Assembly to look at the 2009 value for money recommendations which the government has not implemented. Upcoming meetings of the Public Accounts Committee and the Crown Corporations Committee provide an opportunity for Members to pursue the status of these recommendations with the involved departments and Crown agencies.

Exhibit 8.3 - Summary Status of 2009 Value for Money Recommendations Not Implemented

Department / Agency	Chapter Name	Year	Volume	Chapter	Paragraph	Recommendation	Status
Economic Development	New Brunswick Innovation Foundation	2009	3	4	25	<p>We recommend BNB should require NBIF to sign a letter of agreement before transferring additional funds to the Trust. That letter of agreement should clearly document:</p> <ul style="list-style-type: none"> • The amount and timing of funding to flow from BNB to NBIF, the period covered, and any significant details relating to the process for NBIF accessing those funds. • BNB performance expectations for NBIF relating to its delivery of innovation funding. Those performance expectations should include: <ul style="list-style-type: none"> ▪ Expected program outcomes to be achieved by NBIF; ▪ A requirement for NBIF to be covered by and compliant with the provincial <i>Auditor General Act</i>, giving our Office the legal right to conduct compliance and performance audits at NBIF and report the results of those audits to the Legislative Assembly; ▪ A requirement for periodic independent evaluations of the delivery of innovation funding through NBIF using recognized evaluation standards; and ▪ A requirement for NBIF to apply public sector values in delivering innovation funding for the Province. This should include a requirement for NBIF to adopt a code of conduct, including conflict-of-interest guidelines, that is signed by all board members and staff. It should also include a requirement that NBIF be as publicly open as possible regarding access to information on the agreements, objectives, activities, and achievements with appropriate provisions being made for legitimate concerns of personal privacy, commercial confidence, and intergovernmental negotiations. • Reporting required by BNB from NBIF. Required reporting should facilitate BNB monitoring and effectiveness reporting related to all aspects of NBIF's performance. • A requirement for both parties to comply with terms of the operational memorandum of understanding signed by BNB and NBIF. • Specific remedies available to BNB should NBIF fail to meet government performance expectations or reporting requirements associated with the arrangement. In such cases, BNB should have the right to withdraw funding, roll-over funding to future years, or take other specific actions as determined appropriate in the circumstances. • The role of government representatives on the board of NBIF. • Other terms and conditions as considered necessary in the circumstances. 	Not Implemented

Exhibit 8.3 - Summary Status of 2009 Value for Money Recommendations Not Implemented

Department / Agency	Chapter Name	Year	Volume	Chapter	Paragraph	Recommendation	Status
Economic Development	New Brunswick Innovation Foundation	2009	3	4	27	We recommend BNB should publicly report information on the extent to which the arrangement with NBIF has accomplished its provincial policy objectives, and at what cost, in its annual report.	Not Implemented
		2009	3	4	28	We recommend BNB should table evaluation reports related to the arrangement in the Legislative Assembly because of the value of those reports as inputs to public policy decisions associated with the delivery of innovation funding.	Disagreed With
		2009	3	4	29	We recommend BNB should carefully consider the ramifications of the potential conflict for government representatives on the NBIF board between their fiduciary duties as board members and their assigned roles as protectors of the provincial interest relating to innovation funding delivered through NBIF. Action should be taken to mitigate any identified risks. The simplest option would be to eliminate the requirement that provincial representatives sit on the board of NBIF, or as a minimum remove their voting rights as board members.	Disagreed With
Education and Early Childhood Development	Provincial Testing of Students Anglophone Sector	2009	3	2	33	The Department should ensure the Minister's advisory committee actively operates in compliance with legislation. The representation on the Minister's advisory committee and the frequency of its meetings should allow the advisory committee to serve its purpose.	Not Implemented
		2009	3	2	91	The Department should document a policy on reporting individual students' results on provincial tests.	Not Implemented
Environment and Local Government	Environmental Trust Fund	2009	3	3	43	We therefore recommended the Department establish clearer objectives for the Environmental Trust Fund.	Not Implemented
		2009	3	3	105	We recommended the Department's annual report include more information about the performance of the Environmental Trust Fund.	Not Implemented

Exhibit 8.3 - Summary Status of 2009 Value for Money Recommendations Not Implemented

Department / Agency	Chapter Name	Year	Volume	Chapter	Paragraph	Recommendation	Status
Social Development	Review of Nursing Home Contract with Shannex Inc.	2009	3	5	48	We recommended the Department of Social Development put in place a formal mechanism to assess the success of the pilot project they have entered into with Shannex.	Not Implemented
		2009	3	5	62	We recommended the Department of Social Development prepare and document a risk assessment of the Shannex contract and identify any mitigating actions that should be put in place.	Not Implemented
		2009	3	5	72	We recommended the Department of Social Development start planning a replacement tender in year three of the current contract.	Not Implemented
		2009	3	5	75	We recommended the Department of Social Development put in place a plan for how residents would be accommodated through any future move that could be required at the expiration of the contract term.	Not Implemented

Health

Medicare – Payments to Doctors (2012)

8.16 In 2012, we did work to determine if the Department of Health (Department) was maximizing its recovery of incorrect Medicare payments to doctors, through the practitioner audit function. We concluded that this was not the case. Consequently, we made three recommendations in our 2012 Report addressing identified deficiencies.

8.17 Medicare has a huge impact on the lives of all New Brunswickers. In the 2010-2011 fiscal year (2011), roughly 1,873 doctors were paid under this program. Medicare expenditures for 2011 were slightly more than half of a billion dollars (\$553.3 million) and represented one of government's highest cost programs. Because of the significance of the Medicare program, we reviewed the status of our recommendations in 2013, even though a 2012 report would not normally be reviewed until 2014 under our regular follow up process.

8.18 We were pleased to note that one recommendation had already been implemented. Starting with their 2011-12 annual report, the Department now publicly reports summary-level information showing doctor remuneration by specialty and total payments for each remuneration method (i.e. Fee-For-Service, salary, sessional, other). Work has also commenced pursuant to the implementation of the other two recommendations. We will be revisiting the status of all three recommendations in future years as part of our regular follow up process.

Education and Early Childhood Development

Provincial Testing of Students Anglophone Sector

8.19 In this project our objectives were to assess the Department's:

- Strategic direction for its provincial testing of student in the Anglophone sector; and
- Process of administering its provincial testing of students in the Anglophone sector.

8.20 We concluded in 2009 that the department had not yet finalized a strategic plan for its provincial testing of students in the Anglophone sector. In addition, because the purpose for provincial testing had not been clearly documented, we were unable to conclude on the appropriateness of the Department's process of administering its provincial testing of students in the Anglophone sector.

Fourteen of Sixteen recommendations have been fully implemented

8.21 We are pleased to report that of our sixteen original recommendations to the Department, fourteen have been fully implemented. However, two are still outstanding.

8.22 In 2009 we recommended that:

“The Department should ensure the Minister’s advisory committee actively operates in compliance with legislation. The representation on the Minister’s advisory committee and the frequency of its meetings should allow the advisory committee to serve its purpose.”

8.23 Although the Department indicated that the committee was compliant until May 2012, they stated that:

“The Minister’s advisory committee was actively operating from 2009 – May 2012 but was inactive in 2012-2013. The committee will reconvene in 2013-14.”

The Department told us that a new committee has been formed and plans to begin meeting in the fall of 2013.

8.24 We continue to believe that compliance with the legislation is important and in order to be effective the committee needs to be active annually at a minimum.

8.25 We also recommended that:

“The Department should document a policy on reporting individual students’ results on provincial tests.”

8.26 In their 2013 response, the Department indicated that they have *“...consulted with stakeholders and continues to consider the requirement for formalized policy. Districts and staff are certainly aware of consistent protocol and this will be monitored on an ongoing basis. The new Framework document will clearly articulate individual students’ results.”*

8.27 We believe that policies provide the foundation for consistency in Department practices and procedures. Although staff may be aware of the protocol, a lack of formal requirement can lead to inconsistent application. We encourage the Department to move forward with implementation of this recommendation.

Department of Environment and Local Government

Environmental Trust Fund

Five of our eight recommendations have been implemented

- 8.28** In this project, we wanted to determine whether the purpose of the Environmental Trust Fund (ETF) is clearly established, whether the ETF is operating as intended with respect to grants and whether the achievement of ETF goals and objectives are being measured and reported.
- 8.29** Our 2009 report concluded that the Department has eligibility and assessment criteria which it is applying to project selection but inspection guidelines needed to be documented. We also concluded that ETF should develop more clearly defined objectives that are tied to the Department's priorities as well as increase the amount of information pertaining to the Fund in the Department's annual report.
- 8.30** We made eight recommendations and have concluded that five have been implemented and one is no longer applicable due to changes in the program. The status of the two recommendations that have not been fully implemented is discussed in the paragraphs that follow.
- 8.31** We recommended "*the Department establish clearer objectives for the Environmental Trust Fund*".
- 8.32** The Department responded in 2013, indicating it "*continues strategically linking project funding to departmental and government objectives. The objectives are posted on the Department website.*"
- 8.33** While the Department does implement a strategic approach in linking project funding to departmental and government priorities, discussions with the Department indicated that the objectives of the ETF have not yet been formally developed, documented and communicated to applicants.
- 8.34** We also recommended "*the Department's annual report include more information about the performance of the Environmental Trust Fund*".
- 8.35** In its 2013 response the Department stated it "*has been providing more information on the performance of the ETF in its annual report.*"

8.36 The Department indicated that it is actively working on providing additional information such as profiling successful ETF projects in its annual report. However, this information does not appear in its 2011-12 annual report, the most recent one available.

8.37 The Department continues to indicate its agreement with both these recommendations, and although progress has been made by the Department towards their achievement, they have not been fully implemented.

Economic Development

New Brunswick Innovation Foundation

8.38 Our objective in this audit was:

“To assess 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.”

8.39 We concluded that based on our audit work, governance structures and practices established by Business New Brunswick in connection with the delivery of innovation funding through the New Brunswick Innovation Foundation did not ensure accountability and protection of the public interest.

Only four of nine recommendations have been fully implemented

8.40 We made nine recommendations to Business New Brunswick (BNB), now the Department of Economic Development (ED), four of which have been implemented and one of which is no longer applicable. We note that two of our recommendations are not fully implemented and ED disagrees with the remaining two.

8.41 The following paragraphs address the four recommendations that are still outstanding.

8.42 We recommended, *“BNB should require NBIF to sign a letter of agreement before transferring additional funds to the Trust.”* We went on to specify a list of items that should be clearly documented in the letter of agreement.

8.43 ED has, in fact, signed an accountability Agreement with NBIF for the period ending 31 March 2013. It documents some, but not all, of the items included in our recommendation. Specific omissions include:

- A requirement for NBIF to be covered by and compliant with the provincial *Auditor General Act*;
- A requirement for NBIF to apply public sector values in delivering innovation funding for the Province;

- Specific remedies available to BNB (i.e. ED) should NBIF fail to meet government performance expectations or reporting requirements; and
 - Information explaining the roles of government representatives on the board of NBIF.
- 8.44** We continue to believe that these requirements are necessary to ensure accountability and protection of the public interest relating to the arrangement between ED and NBIF.
- 8.45** We also recommended, “*BNB should publicly report information on the extent to which the arrangement with NBIF has accomplished its provincial policy objectives, and at what cost, in its annual report.*”
- 8.46** We reviewed the most recent ED annual report available, for 2011-12, and found no information relating to the performance of NBIF.
- 8.47** The Department disagreed with the following two recommendations:
- *We recommend BNB should table evaluation reports related to the arrangement in the Legislative Assembly because of the value of those reports as inputs to public policy decisions associated with the delivery of innovation funding.*
 - *We recommend BNB should carefully consider the ramifications of the potential conflict for government representatives on the NBIF board between their fiduciary duties as board members and their assigned roles as protectors of the provincial interest relating to innovation funding delivered through NBIF. Action should be taken to mitigate any identified risks. The simplest option would be to eliminate the requirement that provincial representatives sit on the board of NBIF, or as a minimum remove their voting rights as board members.*
- 8.48** For the first recommendation, the 2013 ED response stated, “*NBIF produces an Annual Report, detailing its investments and performance outcomes. An information MEC will include the NBIF annual report. The Minister also is prepared to answer any questions relating to NBIF in the Legislature.*”

8.49 For the second recommendation, their 2013 response noted “*Government representatives provide a stewardship to the funding distributed by NBIF, according to the [Financial Administration Act] FAA. It is the opinion of the Office of the Attorney General that provincial officials serving on the NBIF Board did not pose a serious risk of conflict, provided fiduciary responsibilities were respected and appropriate precautions were taken in potential conflict of interest situations.*”

8.50 We continue to believe that the first recommendation should be implemented by the Department for the reason stated in the recommendation wording. In the case of the second recommendation, the Department appears to be willing to accept a certain level of risk in order to obtain the perceived benefits of placing government representatives on the NBIF board. We continue to believe that the potential conflict is significant enough to warrant taking one of the actions suggested in our recommendation.

Social Development

Review of Nursing Home Contract with Shannex Inc.

Six of our ten recommendations have been implemented

8.51 In 2009, we reviewed a Social Development nursing home contract with Shannex Inc. The contract was undertaken through an approved exemption from the public tendering process under Public Purchasing Act regulation 94-157, section 27.1(1)(d) as an urgent situation.

8.52 We made ten recommendations to Social Development (SD) and the then Department of Supply and Services, now the Department of Government Services (DGS). We note in the following paragraphs however that four of the recommendations to SD remain outstanding.

8.53 We recommended that *“the Department of Social Development put in place a formal mechanism to assess the success of the pilot project they have entered into with Shannex.”* We believe that evaluating the success of pilot projects is necessary to measure the level of success of projects and continually improve planning for future projects of a similar nature.

8.54 In their 2013 response, SD stated:

The “Evaluation of the 3.5 Hours of Care in Nursing Homes Pilot Project” was completed in January 2013. The 3 new Shannex nursing homes were included. Each nursing home was evaluated in three broad areas:

- *Resident outcomes (extent to which nursing home were meeting its service and care goals for each resident, quality of resident care, etc.);*
- *System outcomes (extent to which the nursing homes were meeting service standards); and*
- *Nursing and care staff outcomes (stability of staffing, quality of worklife, work environment and staff satisfaction, etc).*

8.55 The evaluation undertaken by the Department appears to assess the service delivery and working conditions of the Shannex facilities. The essence of our recommendation was to assess success of the pilot project. Also, there is no evaluation of whether this

delivery model is more economical than the traditional model. We continue to believe that an evaluation of pilot projects is beneficial and should be undertaken by the Department.

8.56 We also recommended *“the Department of Social Development prepare and document a risk assessment of the Shannex contract and identify any mitigating actions that should be put in place.”*

8.57 The SD 2013 response states the Department *“inspects and monitors all nursing homes operated by Shannex in New Brunswick and would require Shannex to take remedial action if required.”*

An evaluation will be conducted to identify any potential risks associated with the Shannex contract and to identify appropriate actions to mitigate potential risks.”

8.58 Although our recommendation has not yet been implemented by the Department, we are pleased that SD is planning a risk evaluation of the Shannex contract in the future.

8.59 A recommendation that *“the Department of Social Development start planning a replacement tender in year three of the current contract”* has yet to be implemented by SD.

8.60 In their 2013 response, SD indicated *“Government committed to a purchase of service contract for 216 nursing home beds, in three 72-bed facilities, for a 5-year period from the day each facility opened.”*

- *Monarch hall in Riverview opened in March 2010;*
- *Embassy Hall in Quispamsis opened in April 2010; and*
- *Thomas Hall in Fredericton opened in October 2010.*

Work on the development of a replacement tender will begin in the Fall of 2013.”

8.61 Although this appears to highlight progress for future nursing home development, it does not address the specific recommendation we made.

8.62 Finally, the fourth recommendation we made in 2009 that remains outstanding was *“the Department of Social Development put in place a plan for how*

residents would be accommodated through any future move that could be required at the expiration of the contract term.”

8.63 In 2013 SD responded that “*A contingency plan will be developed for moving residents out of the Shannex homes, if required, at the expiration of the existing contract.*”

8.64 While we are pleased that SD intends to develop a contingency plan in the future, this has not yet been completed and we could not evaluate the degree to which it would meet the recommendation.

8.65 While we are pleased that six of the recommendations have been implemented, we encourage SD to move forward in implementing our four remaining outstanding recommendations.

Department of Justice and Attorney General**La Caisse populaire de Shippagan**

We are pleased to note that all six of our recommendations have been fully implemented

8.66 We were asked by the Minister of Finance to report to the Legislative Assembly on the sequence of events that led to the government's intervention in la Caisse populaire de Shippagan. Specifically, we were asked to provide our "*opinion on how to better prevent this type of exposure in the future*".

8.67 In 2009, we made six recommendations which we believed robust enough to detect or prevent reoccurrences of the Caisse populaire de Shippagan events.

8.68 We are very pleased to report that all have been implemented. The changes will provide the parties involved with the authority and independence needed to properly govern the credit union system in New Brunswick.

General Comments on the Implementation of our Recommendations

8.69 As noted earlier, we encourage the Public Accounts and Crown Corporations Committees to use this chapter to hold government accountable for implementing our value for money recommendations. Exhibit 8.4 reports government's progress, in implementing our value for money recommendations since 1999.

Exhibit 8.4 - Implementation of Value for Money Recommendations

Year	Number of Recommendations	Recommendations Implemented Within		
		Two years	Three years	Four years
1999	99	35%	42%	42%
2000	90	26%	41%	49%
2001	187	53%	64%	72%
2002	147	39%	58%	63%
2003	124	31%	36%	42%
2004	110	31%	38%	49%
2005	89	27%	38%	49%
2006	65	22%	38%	N/A*
2007	47	19%	N/A*	45%**
2008	48	N/A*	60%**	57%****
2009	49	73%**	73%***	74%****
2010	44	64%***	70%***	-
2011	24	71%***	-	-
* No follow-up performed in 2010 ** As self-reported by departments and agencies with confirmation by our Office in the Department of Justice and Consumer Affairs *** As self-reported by departments and agencies **** As self-reported by departments and agencies and reviewed for accuracy by our Office.				

8.70 We are encouraged that the percentage of value for money recommendations implemented from 2009 was 74%, the highest such four-year percentage we have ever reported. It also appears, based on self-reporting by the departments and agencies responsible for responding to recommendations in our 2010 and 2011 reports, that four-year percentages may be at a comparable level in the next two years.

8.71 However, we would highlight the significant discrepancy between the projects with the highest

implementation rates (e.g. Justice and the Attorney General – La Caisse populaire de Shippigan - 100%) and those with much lower rates (e.g. Economic Development – New Brunswick Innovation Foundation – 44%).

8.72 We are committed to continuing to work with departments and Crown agencies to develop sound, practical recommendations in all our value for money reports. Also, we will continue to use our follow-up process as a means of providing encouragement and support for departments and Crown agencies to fully implement, on a timely basis, as many of our value for money recommendations as possible.