



Follow Up of Prior Years' Performance Audit Chapters

Report of the Auditor General – November 2017

Volume V, Chapter 3

Why Is This Important?

- To provide our annual update to legislators on the status of prior years' performance audit recommendations
 - To hold departments and agencies to account for the implementation of AGNB recommendations
 - To provide an information source for legislators to use when questioning departments and agencies
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What We Found

Overall Conclusions:

- Departments report 51% of recommendations from 2014 and 2015 have been implemented.
- For 2013 recommendations, we verified that 43% have been fully implemented.
- These implementation rates are lower than recent years.

2013 Audit Updates:

- More work is needed to address concerns with foster families, including establishing and complying with standards and publicly reporting on effectiveness.
- Work on defining least lifecycle costs for bridges needs to be completed and used to prioritize capital bridge work.
- NB Power has implemented the recommendation from our Point Lepreau audit.

2013 Audit Updates (continued):

- A long-term plan to address current and future funding shortfalls in bridge maintenance budgets is still outstanding; as a result, decision makers still don't know the impact of the maintenance deficit on future years.
- There has been progress towards completion of a Comprehensive Long-Term Infrastructure plan by DTI, but more work remains.
- More work is needed to fully implement our recommendations addressing the procurement of goods and services by government.
- A number of departments indicated they had not implemented some of our recommendations concerning the collection of accounts receivable pending the creation of a "centralized collection unit."