

# Chapter 6

## Follow-up on Recommendations from Prior Years' Performance Audit Chapters

### Contents

Chapter Summary.....	235
Key Findings.....	237
Detailed Findings .....	238
Appendix I – Scope and Objective of Follow-up Work .....	256
Appendix II - Status of Performance Audit Recommendations as Reported by Departments, Commissions or Agencies.....	257
Appendix III - Summary of Significant Projects Conducted in Departments and Crown Agencies over the Past Ten Years.....	259
Appendix IV - Detailed Status Report of Recommendations Since 2015.....	268



# Follow-up on Recommendations from Prior Years' Performance Audit Chapters

Report of the Auditor General – Volume II, Chapter 6 - 2020

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## Why Is This Important?

- When recommendations are not implemented, risks may remain and could worsen over time.
- Our follow up work promotes transparency by informing the Legislative Assembly of the success departments and Crown Corporations have had implementing AGNB recommendations.
- This chapter is a tool for the Public Accounts Committee and the public to hold government departments and Crown agencies accountable.

## Overall Conclusions

- Entities self-report they have implemented 81% of our recommendations from performance audits in 2015, 2016, 2017 and 2018. We selected two chapters from 2015 (Silviculture, Private Wood Supply) and one chapter from 2016 (Agricultural Fair Associations) to review in detail.

## What We Found

### Poor Implementation Rate of AGNB Recommendations Reported for 2018 Chapters

- Only 63% (57 of 90) of 2018 self-reported responses indicate recommendations have been implemented.
- Self-reported rates for 2017, 2016 and 2015 are more favourable, with departments reporting 91%, 76% and 81% implemented (respectively).

### 2016 Chapter - Agricultural Fair Associations Recommendations

- 88% of recommendations were implemented from the 2016 Chapter.
- Service New Brunswick has not implemented an AGNB recommendation to develop and implement a standardized process and procedures to evaluate eligibility of tax class 50 exemption requests (property tax exemption under section 4 and 7 of the *Assessment Act*).

### 2015 Chapter - Silviculture Recommendations

- 67% of recommendations were implemented from the 2015 Chapter.
- The Department has not implemented AGNB recommendations to:
  - reduce clear-cut harvest area on Crown forest;
  - calculate and record the value of the Crown timber asset in the annual report; or
  - adopt a more equitable sharing arrangement for silviculture work.

### 2015 Chapter - Private Wood Supply Recommendations

- 74% of recommendations were implemented from the 2015 Chapter.
- The Department has not yet implemented AGNB recommendations to fulfil their responsibilities under the *Crown Lands and Forests Act* related to the principles of proportionate supply and sustained yield.

# Follow-up on Recommendations from Prior Years' Performance Audit Chapters

*This year we followed-up on 2015, 2016, 2017 and 2018 chapters*

**6.1** This follow-up chapter promotes accountability by giving the Legislative Assembly, and the public, information about how government has acted on our performance audit recommendations. We think it is important that both MLAs and taxpayers have information to assess the progress government is making in implementing these recommendations.

**6.2** One of our strategic goals is that departments, commissions and agencies accept and implement all our performance audit recommendations. In this chapter, we report on the updates provided to us by departments, commissions and Crown agencies on the status of performance audit recommendations made in our 2015, 2016, 2017 and 2018 reports. For additional information on the scope and objective of our follow-up work, refer to Appendix I.

**6.3** This year we performed detailed follow-up work on our performance audit recommendations from 2015 and 2016 AGNB reports. The chapters selected from the 2015 and 2016 AGNB reports were:

- Private Wood Supply (2015);
- Silviculture (2015); and
- Agricultural Fair Associations (2016).

**Note to Public  
Accounts Committee**

**6.4** For a detailed status report on recommendations since 2015, please see Appendix II. In addition, a summary of significant projects conducted in departments, Crown agencies, and commissions over the past ten years can be found in Appendix III.

**6.5** We encourage Members of the Legislative Assembly to look at the performance audit recommendations documented in this report that departments, commissions and Crown agencies have not implemented. Upcoming meetings of the Public Accounts Committee provide an opportunity for Members to pursue the status of these recommendations with the involved departments, commissions and Crown agencies.

**Results in Brief**

**6.6** Results in brief are presented on the one-page summary preceding this report chapter.

**Key Findings**

*Overall, 81% of our 2015 to 2018 recommendations have been implemented*

**6.7** Our overall results show departments, commissions and Crown agencies have implemented 81% of our performance audit recommendations from the 2015, 2016, 2017 and 2018 Reports of the Auditor General.

*AG disappointed clear-cut harvest practice continues to be included in Department's approach to managing Crown forests*

**6.8** We are pleased to see the overall progress made by the Department of Natural Resources and Energy Development in completing 14 of the 21 recommendations made in our 2015 chapter on Silviculture. However, we are disappointed the Department continues to disregard the need to reduce clear-cut harvest on Crown land to align with the Province's forest management strategy.

*Five of our 19 recommendations on Private Wood Supply have not been implemented*

**6.9** Both the Department of Natural Resources and Energy Development and the Forest Products Commission have made significant progress to implement the 19 recommendations made in our 2015 chapter on Private Wood Supply. The Department indicated it will continue to work on completing the remaining four recommendations during their 2020 workplan.

***The Agricultural Associations Act and its three regulations were repealed, removing the need for two of eight recommendations on Agricultural Fairs***

**6.10** Due to the repeal of the *Agricultural Associations Act* two of our eight recommendations from this chapter are no longer applicable. At the time of our review, only one of our eight recommendations on Agricultural Fairs remains non-implemented.

***Nursing Homes chapter replaces planned follow-up***

**6.11** Regular follow-up was not conducted for the 2016 Nursing Homes chapter. Instead, a more detailed chapter on Nursing Homes is included in this volume at Chapter 4.

**Detailed Findings**

**6.12** Exhibit 6.1 provides a legend showing how we illustrate the status of recommendations in this chapter.

*Exhibit 6.1 - Status of Implementation of Recommendations*

Legend	
	100% of Recommendations Implemented
	75% - 99% of Recommendations Implemented
	50% - 74% of Recommendations Implemented
	< 50% of Recommendations Implemented

**6.13** Exhibit 6.2 presents the status of recommendations by department, commission and agency, by report, by year. This information allows users to quickly assess which departments, commissions and agencies have done a good job in implementing our recommendations, and which have not.

**6.14** Exhibit 6.2 also distinguishes between the status reported by the departments, commissions and agencies and that verified by AGNB. Appendix II provides additional details on the implementation of recommendations by department, commission and agency.

Exhibit 6.2 - Status of Implementation of Recommendations

Department and Project Name	Report Release Date	2020 Status	
		Department Self-Reporting	Auditor General Follow-up
<b>Post-Secondary Education, Training and Labour – WorkSafeNB – Phase I – Governance</b>	2018		N/A
<b>WorkSafeNB – WorkSafeNB – Phase I – Governance</b>	2018		N/A
<b>Health - Addiction and Mental Health Services in Provincial Adult Correctional Institutions</b>	2018		N/A
<b>Public Safety - Addiction and Mental Health Services in Provincial Adult Correctional Institutions</b>	2018		N/A
<b>Education and Early Childhood Development - Improving Student Performance: A New Brunswick Challenge</b>	2018		N/A
<b>WorkSafeNB – WorkSafeNB – Phase II – Management of Injured Workers Claims</b>	2018		N/A
<b>Executive Council Office - Follow-up Chapter</b>	2018		N/A
<b>Social Development - Advisory Services Contract</b>	2017		N/A
<b>Service New Brunswick - Advisory Services Contract</b>	2017		N/A
<b>Environment and Local Government - Climate Change</b>	2017		N/A
<b>NB Power - Climate Change</b>	2017		N/A
<b>Service New Brunswick - Residential Property Assessment – Special Examination</b>	2017		N/A
<b>Executive Council Office - Residential Property Assessment – Special Examination</b>	2017		N/A
<b>Finance and Treasury Board - Residential Property Assessment – Special Examination</b>	2017		N/A
<b>Finance and Treasury Board - School District Purchase Cards</b>	2017		N/A
<b>Education and Early Childhood Development - School District Purchase Cards</b>	2017		N/A
<b>District scolaire francophone du Nord-Ouest - School District Purchase Cards</b>	2017		N/A
<b>District scolaire francophone du Nord-Est - School District Purchase Cards</b>	2017		N/A
<b>District scolaire francophone Sud - School District Purchase Cards</b>	2017		N/A

Exhibit 6.2 - Status of Implementation of Recommendations (continued)

<b>Anglophone North School District - School District Purchase Cards</b>	2017		N/A
<b>Anglophone West School District - School District Purchase Cards</b>	2017		N/A
<b>Anglophone East School District - School District Purchase Cards</b>	2017		N/A
<b>Anglophone South School District - School District Purchase Cards</b>	2017		N/A
<b>Opportunities New Brunswick - Financial Assistance to Atcon: Unanswered Questions</b>	2017		N/A
<b>Executive Council Office - Financial Assistance to Atcon: Unanswered Questions</b>	2017		N/A
<b>Agriculture, Aquaculture and Fisheries - Agricultural Fair Associations</b>	2016		
<b>Service New Brunswick - Agricultural Fair Associations</b>	2016		
<b>Public Safety- Agricultural Fair Associations</b>	2016		
<b>Finance and Treasury Board - Agricultural Fair Associations</b>	2016		
<b>Legal Aid Services Commission - Public Trustee Services</b>	2016		N/A
<b>Health - Meat Safety - Food Premises Program</b>	2016		N/A
<b>Social Development - Nursing Homes</b>	2016		N/A
<b>Natural Resources and Energy Development - Private Wood Supply</b>	2015		
<b>Natural Resources and Energy Development - Silviculture</b>	2015		
<b>Finance and Treasury Board - Public Debt</b>	2015		N/A
<b>Health - Infection Prevention and Control in Hospitals</b>	2015		N/A
<b>Horizon Health Network - Infection Prevention and Control in Hospitals</b>	2015		N/A
<b>Vitalité Health Network - Infection Prevention and Control in Hospitals</b>	2015		N/A
<b>Opportunities NB - Financial Assistance to Atcon Holdings Inc. and Industry</b>	2015		N/A
<b>Executive Council Office - Financial Assistance to Atcon Holdings Inc. and Industry</b>	2015		N/A
<b>Transportation and Infrastructure – Centennial Building</b>	2015		N/A

**26 recommendations from 2015 and 2016 have not been implemented**

**We find it very unfortunate that recommendations from four and five years ago are still not implemented**

**6.15** Exhibit 6.3 shows the results summarized by year. Departments, commissions and agencies reported to us that they had implemented 306 of 380 (81%) of our performance audit recommendations from the 2015 to 2018 Reports of the Auditor General. For 2015 and 2016, based upon the departments' assessments, we have concluded 105 of 137 (77%) of our recommendations have been implemented. Of the remaining 32 recommendations, five are no longer applicable, one was disagreed with by the department, and the remaining 26 have been agreed with but are not yet implemented. We find it very unfortunate that recommendations from four and five years ago are still not implemented.

*Exhibit 6.3 - Status of Implementation of Recommendations by Year*

Year	Recommendations				Percentage Implemented
	Total	Implemented	Agreed/ Not Implemented	Not Applicable	
2018	90	57	33	0	63%
2017	160 <sup>1</sup>	144	14	2	91%
2016	44	32	10	2	76%
2015	93	73	16	3	81%
<b>Total</b>	<b>387</b>	<b>306</b>	<b>73</b>	<b>7</b>	<b>81%</b>

*All values are self-reported except as noted in paragraph 6.4 and demonstrated in Exhibit 6.2.*

<sup>1</sup> The number of recommendations for 2017 is high as a result of our audit on School District Purchase Cards. We requested an implementation update on the status of 14 recommendations from all seven school districts; this alone accounts for 98 recommendations.

***We are not satisfied with the implementation rate of our recommendations***

**6.16** Exhibit 6.4 reports government's progress in implementing our performance audit recommendations since 1999. Our office maintains the goal of 100% implementation of recommendations made to departments, commissions and Crown agencies.

*Exhibit 6.4 - Implementation of Performance Audit 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 <sup>1</sup>
2007	47	19%	N/A <sup>1</sup>	45% <sup>2</sup>
2008	48	N/A <sup>1</sup>	60% <sup>2</sup>	57% <sup>4</sup>
2009	49	73% <sup>2</sup>	73% <sup>3</sup>	74% <sup>4</sup>
2010	44	64% <sup>3</sup>	70% <sup>3</sup>	62% <sup>4</sup>
2011	24	71% <sup>3</sup>	79% <sup>3</sup>	63% <sup>4</sup>
2012	32	69% <sup>3</sup>	81% <sup>3</sup>	61% <sup>4</sup>
2013	44	65% <sup>3</sup>	61% <sup>3</sup>	43% <sup>4</sup>
2014	17	71% <sup>3</sup>	94% <sup>3</sup>	71% <sup>4</sup>
2015	93	49% <sup>3</sup>	65% <sup>3</sup>	81% <sup>3</sup>
2016	44	68% <sup>3</sup>	82% <sup>3</sup>	76% <sup>3</sup>
2017	160	84% <sup>3</sup>	91% <sup>3</sup>	-
2018	90	63% <sup>3</sup>	-	-
<sup>1</sup> N/A as no follow-up performed in 2010 <sup>2</sup> As self-reported by departments, commissions and agencies with confirmation by our Office in the Department of Justice and Consumer Affairs <sup>3</sup> As self-reported by departments, commissions and agencies <sup>4</sup> As self-reported by departments, commissions and agencies and reviewed for accuracy by our Office.				

**6.17** In the section that follows, we provide additional commentary on the projects where we performed detailed follow-up work in 2020.

## Department of Natural Resources and Energy Development *Silviculture (2015)*

**6.18** In 2015 we conducted work on two projects within the Department of Natural Resources and Energy Development's (DNRED) Forestry Division: 1) Silviculture described below; and 2) Private Wood Supply described later in this chapter.

### *Audit Objectives*

**6.19** We examined DNRED's Crown forest silviculture program with the following objectives:

- to determine if DNRED is meeting its responsibilities to enhance the quality and quantity of future timber supply through silviculture; and
- to determine if DNRED acquires silviculture services with due regard for economy and efficiency.

### *Audit Conclusions*

**6.20** We concluded DNRED silviculture efforts will contribute to improvements in the future supply of timber. However, we found DNRED fell short in fulfilling some of its related management and oversight responsibilities.

### *Seven of 21 recommendations have not been implemented*

**6.21** In 2015, we made 21 recommendations to DNRED. We found 14 recommendations were implemented and seven recommendations were not implemented. The status of the non-implemented recommendations is discussed below.

**6.22** We recommended "*the Department adhere to a regulated and predictable forest management planning cycle and ensure compliance with the Crown Lands and Forests Act by obtaining revised forest management plans from each licensee every five years.*" (Recommendation 3.76)

**6.23** DNRED stated "*DNRED is still working within the 5-year regulatory timeframe. Renewed management plans will be published this year.*"

### *DNRED to align five-year forest management plans with 10-year Annual Allowable Cut regulatory period*

**6.24** In a follow-up interview with DNRED, we learned the 5-year regulatory timeframe has shifted forward. We found DNRED did receive revised forest management plans for 2012-2016, but no further revised forest management plans were received in 2017. DNRED plans to reset the 5-year

regulatory timeframe to align with the 10-year Annual Allowable Cut (AAC) starting with 2020-2024.

**6.25** While we understand the desire to have the forest management plans align with the 10-year AAC period, DNRED has yet to adhere to a predictable forest management cycle and ensure licensees provide revised forest management plans every five years. The recommendation has not been fully implemented.

**6.26** We further recommended *“the area of Crown forest, subject to clear cut harvest, be reduced in favor of non clear cut harvest treatments as per the updated forest management strategy “A Strategy for Crown Lands Forest Management Putting our Resources to Work”.”* (Recommendation 3.106)

*Department still allows clear-cut harvests on Crown land*

**6.27** DNRED’s response in 2020 is that this recommendation is not applicable. DNRED did not provide detailed reasons for not implementing this recommendation.

**6.28** We maintain that this recommendation applies to DNRED and the area of Crown forest subject to clear-cut harvest should be reduced.

**6.29** We also recommended *“the Department regularly report to the Legislative Assembly and the public on the status of New Brunswick’s forest and its management.”* (Recommendation 3.142)

*“State of the Forest” report planned for 2020 but has not been released*

**6.30** The response from DNRED in 2020 indicated this recommendation would be implemented in 2020, stating: *“A ‘State of the Forest’ report is in development and planned for publishing in the summer of 2020.”*

**6.31** As DNRED has yet to report to the Legislative Assembly, this recommendation has not been implemented. The Legislative Assembly and the public require a regular update on the state of New Brunswick’s forest and how it is managed by DNRED.

**6.32** We further recommended *“the Department implement a previous recommendation made by the Select Committee on Wood Supply to commit to, on a five year basis, the level of silviculture funding deemed appropriate to achieve stated timber and non-timber objectives.”* (Recommendation 3.159)

***DNRED has been unable to secure a commitment from government for a 5-year funding mandate for silviculture programs***

**6.33** The response from DNRED in 2020 indicated work on this recommendation is ongoing, stating:  
*“Committing 5 years of funding requires further discussion on a mandate from Government. This discussion is planned as part of the Crown forest management plan development for 2020-2025.”*

**6.34** As no action has been taken on this recommendation, we consider it not implemented.

**6.35** We also recommended *“the Department, in consultation with the Office of the Comptroller, calculate and record the value of the Crown timber asset in the Department’s annual report and adjust this valuation to reflect harvest, silviculture and other changes. This valuation will quantify the impact of their management decisions.”*  
 (Recommendation 3.163)

***DNRED makes progress on valuation of Crown timber asset but has yet to include it in their annual reporting***

**6.36** DNRED indicated that this recommendation is partially completed, stating:  
*“This calculation has been built into the wood supply forecasts for the 2020 management plan, and this model is functional at this time. Reporting will be included in the 2021 annual report.”*

**6.37** We reviewed emails between the DNRED and the Office of the Comptroller and confirmed consultations took place. We performed a follow-up interview with DNRED officials and confirmed the use of a discounted cashflow methodology to calculate the value of the Crown timber asset.

**6.38** As the value of the Crown timber asset will not be reported until DNRED’s 2021 annual report as stated by DNRED, this recommendation has not been implemented.

**6.39** We also recommended *“the Department ensure a forest management agreement is signed by all current licensees to ensure compliance with the Crown Lands and Forests Act”*  
 (Recommendation 3.196)

***New Forest Management Agreements have not been signed***

**6.40** In their 2020 response, DNRED stated  
*“DNRED has been continuing to make progress with respect to the renewal of FMAs [Forest Management Agreements]. The Department is committed to meaningful consultation with First Nations and to this end has been working with the Aboriginal Affairs Secretariat to*

*implement a consultation strategy. It is the Department's intention to sign FMAs in 2020.*

**6.41** As there were no newly signed Forest Management Agreements (FMAs) available at the time of our review, this recommendation is not implemented.

**6.42** We further recommended *“the Province adopt a more equitable cost sharing arrangement for silviculture work that recognizes the direct benefits realized by the forestry companies.”* (Recommendation 3.206)

***DNRED has yet to adopt a more equitable cost sharing arrangement for silviculture work***

**6.43** DNRED indicated they agree with this recommendation, stating: *“DNRED continues to investigate alternative financial models for Crown Forest Management. Our Department is focused on ensuring the Province gets the best return on investment for the silviculture work that is done on Crown and Private Land.”*

**6.44** We reviewed a presentation entitled *“Crown Forestry Update Financials”* to determine if DNRED is making progress on the recommendation. We found DNRED presented current financials and potential changes that could be made to the cost sharing arrangement for silviculture work.

**6.45** As DNRED has not adopted a new, more equitable model, the recommendation is not implemented. We look forward to a more equitable model being developed and implemented.

***Key recommendations have not been implemented***

**6.46** While we appreciate the complex nature of the forestry sector in New Brunswick, we are disappointed key recommendations from our 2015 chapter have still not been implemented five years later. We encourage DNRED to continue implementing the remaining seven recommendations.

## Department of Natural Resources and Energy Development *Private Wood Supply (2015)*

**6.47** In 2015, we reported on our work regarding Private Wood Supply within the Province of New Brunswick in two parts:

- we examined the legislated responsibilities of the Department of Natural Resources and Energy Development related to private woodlots under the *Crown Lands and Forests Act*.
- we reviewed the oversight role of the New Brunswick Forest Products Commission as it relates to the New Brunswick Forest Products Marketing Boards under the *Natural Products Act*.

### *Audit Objectives*

**6.48** Our first objective related to Department of Natural Resources and Energy Development (DNRED) and the *Crown Lands and Forests Act*:

- *To determine if the Department of Natural Resources and Energy Development is meeting its responsibilities respecting timber supply from private woodlots.*

**6.49** Our second objective dealt with the oversight role of the New Brunswick Forest Products Commission (the Commission):

- *To determine if the New Brunswick Forest Products Commission provides adequate oversight of Forest Products Marketing Boards.*

### *DNRED Audit Conclusions*

**6.50** We concluded:

- the Department has no documented, measurable goals and objectives specific to their role in private wood supply;
- the Department does not comply with legislated requirements under the *Crown Lands and Forests Act* specific to their role in private wood supply; and

- the Department does not publicly report on its performance in encouraging sustainable development of private woodlots.

***Commission Audit  
Conclusions***

**6.51** We concluded the Commission failed to:

- adequately assess the performance of forest products marketing boards to ensure they are meeting regulatory obligations;
- consistently exercise its authority under legislation to address identified weaknesses in the marketing board system; and
- report publicly on the effectiveness of the Commission's work or marketing board performance.

***Overall Conclusion***

**6.52** Due to the lack of strong marketing board oversight by both the Commission and DNRED the Province cannot determine if the marketing board system is operating as intended in legislation or if significant risks are being adequately managed.

***14 of the 19  
recommendations to  
DNRED and the  
Commission have been  
implemented.***

**6.53** Our work resulted in 19 recommendations to DNRED and the Commission. We are pleased to note that as of the Department's 2020 update, 14 of these recommendations have been implemented. The status of the five outstanding recommendations is discussed in the paragraphs that follow.

***Outstanding  
recommendations to be  
completed during 2020  
fiscal year.***

**6.54** Per DNRED the outstanding recommendations have been the focus of the 2020 workplan and are planned for completion during the 2021 fiscal year. DNRED engaged in three projects (a revised strategic plan for the Commission, a renewed wood supply analysis of private lands, and a review of strategic opportunities for New Brunswick woodlots) that they believe will make significant progress toward the outstanding recommendations.

**6.55** We recommended "*the Department comply with the Crown Lands and Forests Act and regulations in meeting their responsibilities related to proportional supply and sustained yield. If current principles of proportional supply and sustained yield required under the Act are no longer relevant or applicable, the Department should pursue changes to the Act and regulations in order to facilitate accomplishment of its mandate.*" (Recommendation 4.96)

***DNRED is working on a “Private Woodlot Initiative” to encourage participation by private woodlot owners in forest management and the wood market***

**6.56** In response to this recommendation, DNRED stated:

*“The Department is currently working on a ‘Private Woodlot Initiative’ that has included several major undertakings, all with the objective of building a system that encourages private woodlot participation in management and the wood market.*

*The Department believes that before wood supply proportionality can be discussed, major changes must be made in the way private woodlot owners are engaged, and what role Marketing Boards play in helping owners undertake forest management. The following has been undertaken over the last year:*

- *a Minister’s roundtable on the ‘private woodlot optimization’ strategy,*
- *an 80-year private woodlot timber and conservation opportunities supply analysis,*
- *ongoing development of a woodlot owner-focused website for information regarding woodlot management in the province, additional funding and resources to the New Brunswick Forest Products Commission,*
- *work with GNB’s Innovation team to explore options for woodlot owners to get their wood to market in a clear and consistent way and exploring the roles of each stakeholder in the private woodlot Marketing Board system.*

*The wood supply analysis and resulting target setting will have the Department comply with the principle of sustained yield. Aspects of proportional supply will be evaluated further based on performance of an improved system.”*

**6.57** As DNRED has not completed this initiative, we concluded this recommendation has not been implemented.

**6.58** We also recommended *“the Department establish a policy for sustained yield, set objectives and measurable targets, and monitor and publicly report on its performance in ensuring sustainable yield from private woodlots.”* (Recommendation 4.105)

***DNRED will be developing timber objectives for softwood and hardwood for each Marketing Board based on principles of sustained yield***

**6.59** In their 2020 update DNRED stated:

*The Department, as announced by the Minister in December 2019, will be developing timber objectives for softwood and hardwood for each Marketing Board. These will be based on long-term wood supply analysis, and therefore will be based on principles of sustained yield. Preliminary forecasts of the private land timber supply are now complete, and the final analysis is being completed to develop a silviculture strategy. These objectives will be monitored and publicly reported.*

**6.60** We recognize the Department is planning to undertake an effort to address our recommendations and we acknowledge the complexity of private wood supply in the Province. However, we continue to believe the Department needs to comply with legislation and address the principles of proportional supply and sustained yield to fulfill its obligations under the *Crown Lands and Forests Act*. Proportional supply was meant to be a key mechanism under the Act to ensure “*equitable sharing among the sources of wood supply*”. By not addressing this key principle in the Act, the Department has not provided assurance to private woodlot owners that the current system is equitable.

**6.61** We further recommended “*the Department set separate goals and objectives against which to measure its success in fulfilling its mandate regarding private woodlots. In addition, we recommend the Department establish goals and objectives for the Private Land Silviculture program to measure the benefits of the program to the Province.*” (Recommendation 4.124)

***DNRED will measure success of private woodlot programs, increase reporting requirements of the Commission, and increase efficiencies in the private land silviculture program***

**6.62** In the 2020 update DNRED stated:

*Upon completion of the work identified in recommendation 4.96 and 4.105 (the first two non-implemented recommendations), the Department will develop a dashboard for measuring success, and will measure and report actual vs predicted wood flows. This work has been identified and included in the Commission’s strategic plan.*

*The Commission is currently reporting monthly on wood consumption for private woodlots so that we can understand year-over-year changes in flows, and when wood supply objectives are set the Commission will report year-over-year changes along with actual wood consumption vs objective levels.*

*The Department will expect the Commission to describe variance from objective levels and recommend improvements to the system to meet objectives.*

*For private silviculture benefits, the Department is developing measures to understand the benefits of improved growth on the Crown wood supply and will use those same measures for private lands.*

*Further, the Department is conducting a process improvement project on administering the private land silviculture program with the objective of having more of the funds used in silviculture, and less for administrative tasks.*

**6.63** While the Department has indicated it is undertaking improvements, this recommendation currently remains not implemented.

**6.64** We also recommended “*the Department publicly report on the goals, objectives, performance targets and actual results of their work and programs in regards to private wood supply. This should include providing explanations for variances between planned and actual performance.*” (Recommendation 4.128)

***DNRED and the Commission make improvements to public reporting and transparency***

**6.65** In the 2020 update DNRED stated:

*Improvements in public reporting and transparency have been built into the Commission’s strategic plan, and much of the improved information flows will come from work done in 4.96 and 4.105 (first two non-implemented recommendations). To ensure progress, the Department will provide more resources to the Commission.*

**6.66** We noted the response by the Department refers to work from non-implemented recommendations. Since work is incomplete on recommendation 4.96 and 4.105, we cannot consider recommendation 4.128 to be fully implemented.

**6.67** We recommended “*the Commission establish member position profiles and criteria against which potential appointees can be evaluated.*” (Recommendation 4.149)

**6.68** The Commission indicated this recommendation had been implemented, stating “*ABC [Agencies, Boards, and Commissions]ads since 2014 have included specific*

*requirements to be evaluated in regard to the members' intended representation.”*

**6.69** We found the Commission's New Brunswick Agencies, Boards, and Commissions ads have improved slightly since 2014, however they do not provide adequate detailed criteria to evaluate each member position profile against which the Department can evaluate potential appointees. Additionally, no formal document such as a skills matrix has been created to evaluate members, only the ads provide the details required for member qualifications. For this reason, we do not believe this recommendation is fully implemented.

## Department of Agriculture, Aquaculture and Fisheries *Agricultural Fair Associations (2016)*

**6.70** In 2016, we reported on our work on the Agricultural Fair Associations (AFAs) within the Province of New Brunswick related to government oversight of the AFAs.

***Audit Objective***

**6.71** Our objective for the AFA work was:

*To determine whether there is adequate government oversight of New Brunswick Agricultural Associations.*

***Audit Conclusion***

**6.72** We concluded there was no government oversight of AFAs by the Department of Agriculture, Aquaculture and Fisheries (DAAF) as required by legislation. DAAF believed the 13 existing AFAs did not fall under the *Agricultural Associations Act* and its associated regulations, despite providing annual grant funding to these associations and acknowledging these entities are the only government recognized AFAs in the Province.

**6.73** In addition, there were limited provincial processes to monitor compliance with eligibility requirements for benefits such as property tax exemptions, gaming privileges, and income tax exemptions available to these associations. These exemptions were granted to the applicable associations by virtue of their operating status as AFAs and/or not-for-profit organizations.

***Five of the eight recommendations have been implemented***

**6.74** Our work resulted in eight recommendations to the DAAF, Service New Brunswick (SNB), the Department of Public Safety, and the Department of Finance. We are pleased to note five of these recommendations have been implemented. The status of the three outstanding recommendations is discussed in the paragraphs that follow.

**6.75** We recommended “*the Department of Agriculture, Aquaculture and Fisheries fulfill its legislated mandate under the Agricultural Associations Act. We recommend DAAF develop a strategy to further define its mandate, including a clear definition of its role and responsibilities as well as goals and objectives for its work with agricultural societies and agricultural fair associations.*” (Recommendation 4.55)

***The Agricultural Associations Act has been repealed making two of eight recommendations no longer applicable to the Department***

**6.76** DAAF informed us in their 2020 update:

*The Department repealed the Agricultural Associations Act and its three regulations. The Department continues to partner with the New Brunswick Fairs and Exhibitions Association (NBFEA) in a shared objective of creating awareness of the agriculture and farming community in the province and to assist in its promotion and further development of public trust of the sector.*

*The Department recognizes the NBFEA as an established organization capable of providing support to these goals. The Department supports NBFEA in these efforts through a grant program entitled "Fairs and Exhibitions Agriculture Awareness Program". The Department continues to provide technical support and expertise to fair and exhibition events whenever possible.*

**6.77** We further recommended "*the Department of Agriculture, Aquaculture and Fisheries define, communicate, and monitor minimum reporting requirements for all agricultural associations and societies it is required to oversee under the Agricultural Associations Act.*" (Recommendation 4.72)

**6.78** As the Act has been repealed DAAF stated:

*The Agricultural Associations Act has been repealed and this is no longer a legal requirement.*

**6.79** Since the *Agriculture Associations Act* has been repealed, recommendations 4.55 and 4.72 from the 2016 chapter on Agricultural Fair Associations are no longer applicable.

***SNB's non-implemented recommendation***

**6.80** We also recommended "*Service New Brunswick develop, document, and implement a standardized process and procedures to evaluate the eligibility of requests for property tax exemptions (tax class 50) and undertake regular monitoring to ensure organizations with exemptions have sustained their eligible status.*" (Recommendation 4.109)

***Full review of tax reform in the province of New Brunswick planned for 2020-2021***

**6.81** In the 2020 update SNB stated:

*The mandate of Property Assessment Services (PAS) is to assess and classify all property in New Brunswick. PAS will continue to maintain the process of reviewing the eligibility of properties with a property tax exemption (tax class 50). Regular and scheduled monitoring of applied eligibility will*

*be completed during all scheduled reinspections. PAS is working very closely with Government as we move to a full review of the tax reform in the province of New Brunswick for 2020-2021.*

**6.82** We encourage SNB to continue with their efforts towards reviewing the eligibility of properties under tax class 50 during all scheduled re-inspections and the full review of tax reforms in 2020-2021. However, because SNB has not implemented standardized processes and procedures as recommended, we cannot consider this recommendation fully implemented.

## **Appendix I - Scope and Objective of Follow-up Work**

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Our usual practice is to track the status of our performance audit 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 2019, we modified our process to examine two financial assistance files which represented significant exposure to the Province. As a result, no follow-up verification was performed in 2019, however self-reported implementation data was included in our 2019 chapter.

The Covid-19 pandemic disrupted government operations across the province. We decided to use a modified approach to follow up this year to ensure the health and safety of our staff and the auditees, and to minimally disrupt departments that have increased responsibilities during the pandemic. For this 2020 Report, we are tracking progress on performance audit recommendations from 2015, 2016, 2017 and 2018, with verification performed for three chapters as described in the introduction.

Our objective is to determine the degree of progress departments, commissions and Crown agencies have made in implementing our recommendations. We assess their progress as either implemented, not implemented, disagreed with, or no longer applicable.

To prepare this chapter, we request written updates from the respective departments, commissions and Crown agencies. They provide their assessment of the status of each performance audit recommendation. In addition, departments, commissions and agencies also add any comments they believe are necessary to explain the rationale for their assessment. We received all updates requested.

Recommendations made to departments, commissions and Crown agencies as a result of our financial audit work are followed-up annually as part of our financial audit process, and are not discussed in this chapter.

## Appendix II - Status of Performance Audit Recommendations as Reported by Departments, Commissions or Agencies

Department/ Commission/ Agency	Subject	Year	Performance Audit Recommendations					% Implemented
			Total	Implemented	Agreed/ Not implemented	Disagreed	No longer applicable/ Not determinable	
WorkSafeNB	WorksafeNB- Governance (Phase I)	2018	12	8	4	0	0	67%
Post-Secondary Education, Training and Labour			7	7	0	0	0	100%
Executive Council Office			1	1	0	0	0	100%
Health	Addiction and Mental Health Services in Provincial Adult Correctional Institutions	2018	13	5	8	0	0	38%
Public Safety			12	5	7	0	0	42%
Education and Early Childhood Development	Improving Student Performance: A New Brunswick Challenge	2018	14	13	1	0	0	93%
WorkSafeNB	WorksafeNB - Management of Injured Workers' Claims (Phase II)	2018	29	16	13	0	0	55%
Executive Council Office	Follow-Up on Recommendations from Prior Years' Performance Audit Chapters	2018	2	2	0	0	0	100%
SNB	Advisory Services Contract	2017	3	2	1	0	0	67%
Social Development			13	13	0	0	0	100%
ASD-W	School District Purchase Cards	2017	14	13	1	0	0	93%
ASD-N			14	14	0	0	0	100%
ASD-E			14	14	0	0	0	100%
ASD-S			14	14	0	0	0	100%
DSF - S			14	14	0	0	0	100%
DSF-NE			14	12	0	0	2	100%
DSF-NO			14	14	0	0	0	100%
Education and Early Childhood Development			2	0	2	0	0	0%
Finance and Treasury Board			2	2	0	0	0	100%
Environment & Local Government			Climate Change	2017	5	2	3	0
NB Power	3	2			1	0	0	67%

## Appendix II - Status of Performance Audit Recommendations as Reported by Departments, Commissions or Agencies *(Continued)*

Department/ Commission/ Agency	Subject	Year	Performance Audit Recommendations					% Implemented
			Total	Implemented	Agreed/ Not implemented	Disagreed	No longer applicable/ Not determinable	
Opportunities NB	Financial Assistance to Atcon: Unanswered Questions	2017	8	8	0	0	0	100%
Executive Council Office			1	1	0	0	0	100%
Service New Brunswick	Residential Property Assessment – Special Examination	2017	22	17	5	0	0	77%
Executive Council Office			1	1	0	0	0	100%
Finance and Treasury Board			2	1	1	0	0	50%
Agriculture, Aquaculture and Fisheries	Agricultural Fair Association	2016	4	2	0	0	2	100%
Service New Brunswick	Agricultural Fair Association	2016	2	1	1	0	0	50%
Public Safety	Agricultural Fair Association	2016	1	1	0	0	0	100%
Finance and Treasury Board	Agricultural Fair Association	2016	1	1	0	0	0	100%
Legal Aid Services Commission	Public Trustee Services	2016	10	6	4	0	0	60%
Health	Meat Safety - Food Premises Program	2016	23	18	5	0	0	78%
Social Development	Nursing Homes	2016	3	3	0	0	0	100%
Natural Resources and Energy Development	Private Wood Supply	2015	19	14	5	0	0	74%
	Silviculture	2015	21	14	6	1	0	67%
Finance and Treasury Board	Public Debt	2015	8	4	4	0	0	50%
Health	Infection Prevention and Control in Hospital	2015	2	2	0	0	0	100%
Horizon Health Network			9	9	0	0	0	100%
Vitalité Health Network			10	10	0	0	0	100%
Opportunities NB	Financial Assistance to Atcon Holdings Inc. and Industry	2015	17	17	0	0	0	100%
Executive Council Office			2	1	1	0	0	50%
Transportation and Infrastructure	Centennial Building	2015	5	2	0	0	3	100%
<b>Total</b>			<b>387</b>	<b>306</b>	<b>73</b>	<b>1</b>	<b>7</b>	<b>81%</b>

\* All values are self-reported results

# Appendix III

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

The following is a list of value-for-money projects 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 projects. The list is organized using the current name of the department or agency, even though in some cases the project was conducted prior to government reorganization.

### **Department of Agriculture, Aquaculture and Fisheries**

#### **[Agricultural Fair Associations \(2016\)](#)**

This chapter examines whether there is adequate government oversight of New Brunswick Agricultural Associations.

### **Department of Education and Early Childhood Development**

#### **[School Infrastructure Planning \(2020\)](#)**

This chapter presents findings and observations regarding the School Infrastructure Planning at the Department of Education and Early Childhood Development and School Districts. It examines capital funding decisions, capital improvement projects' prioritization process, and quality of the data used for the capital funding decisions.

#### **[Student Performance: A New Brunswick Challenge \(2018\)](#)**

This chapter reports observations, findings and recommendations regarding the Department's management of student performance in reading, math and science, which is measured through provincial assessments. It examines whether the Department sets goals for student performance, monitors, improves and publicly reports on student performance. It covers both the Anglophone and Francophone education sectors and includes all seven school districts.

#### **[School District Purchase Cards \(2017\)](#)**

This chapter examines the use of purchase cards by school districts after we identified risks associated with the use of purchase cards through our financial audit work, which highlighted numerous control weaknesses in the purchase card procedures.

## **Department of Environment and Local Government**

### **Climate Change (2017)**

In April 2016 all Auditors General across Canada agreed to undertake work on their provinces' and territories' climate change initiatives. This work will then be summarized in a report to the Parliament in early 2018. The overall objective of this initiative was to work together to determine the extent to which federal, provincial and territorial governments in Canada are meeting commitments to reduce greenhouse gas (GHG) emissions and to adapt to climate change.

### **Solid Waste Commissions (2012)**

This chapter examines the governance, accountability and financial management of the twelve provincial solid waste commissions. It also addresses the Province's involvement in reducing the impacts of solid waste on the environment.

### **Wastewater Commissions (2011)**

This chapter examines the governance, accountability and financial practices of the three largest wastewater commissions: the Greater Moncton Sewerage Commission, the Greater Shediac Sewerage Commission and the Fredericton Area Pollution Control Commission. The report addresses concerns with respect to board governance, accountability and questionable financial practices of the Greater Moncton Sewerage Commission.

## **Executive Council Office**

### **Constituency Office Costs for Members of the Legislative Assembly and Executive Council (2011)**

This chapter reports observations, findings and recommendations regarding Members' constituency office costs with respect to the authority and management by both the Office of the Clerk of the Legislative Assembly and departments. It identifies positive features, as well as issues that need improvement to ensure proper stewardship and accountability.

## **Department of Finance**

### **Overdue Property Tax: Collections and Forgiveness (2019)**

This chapter examines the Department of Finance's activity in meeting its responsibilities and utilizing its authority granted under the Real Property Tax Act and Financial Administration Act in collecting overdue property tax and in forgiving property tax debt.

### **Agricultural Fair Associations (2016)**

This chapter examines whether there is adequate government oversight of New Brunswick Agricultural Associations.

### **Atlantic Lottery Corporation (2016)**

This volume examines whether Atlantic Lottery Corporation(s):

- governance structures and processes create a framework for effective governance and are working well;
- executive and employee compensation and benefits are appropriately managed;
- travel, hospitality, and board expenses are managed in a transparent manner that promotes the appropriate use of shareholder money;

- significant contracts are monitored to ensure services are received, and payments made, in accordance with contract terms;
- significant contracts are effective in meeting its objectives and achieving enterprise value; and
- procures required services in an efficient and economical manner.

### **Public Debt (2015)**

This chapter describes the public debt situation in New Brunswick in comparison with other Canadian provinces. It determines if the Department of Finance follows a prudent debt management practice to mitigate risks associated with public debt.

### **Collection of Accounts Receivable (2013)**

This chapter provides information on provincial policies and initiatives currently underway to improve the collection of accounts receivable, and our comments relating to those policies and initiatives.

## **Department of Government Services**

### **Procurement of Goods and Services – Phase 1 (2013)**

This chapter examines whether public purchasing practices used by the Department comply with key components of the regulatory framework and best practices, and if it publicly reports on the effectiveness of the procurement function.

## **Department of Health**

### **Ambulance Services (2020)**

This chapter presents findings and observations regarding the Ambulance Services at the Department of Health and EM/ANB Inc. It examines the legislative framework and governance structure of EM/ANB, as well as the oversight provided by the Department of Health of ambulance services. It also reviews the effectiveness of the contract structure between the Department and Medavie Health Service New Brunswick.

### **Medicare Cards (2019)**

This chapter determines if the Department of Health has process and controls to ensure only eligible residents are issued a Medicare card, and whether the security and privacy of cardholder's information is protected.

### **Addiction and Mental Health Services in Provincial Adult Correctional Institutions (2018)**

This chapter examines whether the Department of Health and the Department of Justice and Public Safety deliver addiction and mental health services to provincial correctional institution inmates to improve health outcomes and contribute to safer communities.

### **Meat Safety – Food Premises Program (2016)**

This chapter determines if the Department of Health monitors and enforces compliance with the legislation, regulations and policies in place to ensure the safety of meat for public consumption.

### **Nursing Homes (2016)**

This chapter provides information on the current status of nursing homes. It looks at the current situation in the province concerning nursing homes and the capacity within the system to meet the growing demand for services.

### **Infection Prevention and Control in Hospitals (2015)**

This chapter determines if the Department of Health and the Regional Health Authorities have an infection prevention and control program to protect people from hospital-acquired infections.

### **Medicare - Payments to Doctors (2012)**

This chapter examines whether the Department of Health is maximizing its recovery of incorrect Medicare payments to doctors, through the practitioner audit function. It also highlights unusual items that warrant further investigation by the Department.

### **EHealth – Procurement and Conflict of Interest (2012)**

This chapter examines the government procurement policy for purchases of services related to the E-Health initiative. It also examines whether a conflict of interest exists in the use of consultants.

## **Department of Justice and Public Safety**

### **Addiction and Mental Health Services in Provincial Adult Correctional Institutions (2018)**

This chapter examines whether the Department of Health and the Department of Justice and Public Safety deliver addiction and mental health services to provincial correctional institution inmates to improve health outcomes and contribute to safer communities.

### **Public Trustee Services (2016)**

This chapter examines whether the Public Trustee properly safeguards and administers client assets held in trust, whether the Public Trustee's processes for making care decisions on behalf of its clients are in accordance with legislation and policies, and whether the Public Trustee publicly reports on the performance of its services.

### **Agricultural Fair Associations (2016)**

This chapter examines whether there is adequate government oversight of New Brunswick Agricultural Associations.

## **Legislative Assembly**

### **Constituency Office Costs for Members of the Legislative Assembly and Executive Council (2011)**

This chapter reports observations, findings and recommendations regarding Members' constituency office costs with respect to the authority and management by both the Office of the Clerk of the Legislative Assembly and departments. It identifies positive features, as well as issues that need improvement to ensure proper stewardship and accountability.

## Department of Energy and Resource Development

### Silviculture (2015)

This chapter determines whether the Department is meeting its responsibilities to enhance the quality and quantity of future timber supply through silviculture and acquires silviculture services with due regard for economy and efficiency.

### Private Wood Supply (2015)

This chapter determines whether the Department is meeting its responsibilities respecting timber supply from private woodlots and if the New Brunswick Forest Products Commission provides adequate oversight of Forest Products Marketing Boards.

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

### Provincial Funding to Universities and Maritime College of Forest Technology (MCFT) (2019)

This chapter reports findings and observations regarding the allocation and monitoring of provincial funding to universities and MCFT. It reviewed MOU the Province has with universities which sets accountability requirements, funding formula, and PETL public reporting on outcomes of funding provided to universities.

### Immigration with the Provincial Nominee Program (2010)

This chapter examines whether the Population Growth Secretariat has identified and documented significant planning measures for New Brunswick's Provincial Nominee Program. It also examines whether the Secretariat has adequate processes and controls for delivering the Provincial Nominee Program in New Brunswick, and if it supports the program in achieving its objective "to increase the economic benefits of immigration to New Brunswick." Finally, it examines whether the Secretariat measures performance for the Provincial Nominee Program and if it publicly reports the program's performance.

## Department of Social Development

### Group Homes and Specialized Placements (2019)

This chapter assesses the Department of Social Development's management of placement and care of children in group homes and specialized placements. It examined the Department's planning for the child in care placements, group home capacity in the Province, and care plans for children against the Department's standards.

### Advisory Services Contract (2017)

This chapter evaluated the effectiveness of specific Department of Social Development contract management practices in procuring, administering, and measuring results of a significant consulting contract for advisory services.

### Nursing Homes (2016)

This chapter provides information on the current status of nursing homes. It looks at the current situation in the province concerning nursing homes and the capacity within the system to meet the growing demand for services.

### **Foster Homes (2013)**

This chapter examines whether the Department complies with its documented foster home standards, and if it publicly reports on the effectiveness of its Children's Residential Services program.

### **CMHC Social Housing Agreement (2011)**

This chapter examines the future of the financial impact to the Province due to the decline of funding under the CMHC Social Housing Agreement; and assesses whether the Department managed and administered the programs in accordance with four key agreement requirements.

## **Department of Transportation and Infrastructure**

### **Outsourcing of Highway Maintenance and Construction Work (2019)**

This chapter examined the decision-making process followed by the Department of Transportation and Infrastructure to outsource highway maintenance, construction and procurement of related equipment to determine if it was evidence based.

### **Centennial Building (2015)**

This chapter reports on government infrastructure planning for the Centennial Building in Fredericton, associated financial impact on provincial taxpayers, and the current status of the facility.

### **Provincial Bridges (2013)**

This chapter examines whether the Department performs bridge inspections in accordance with accepted professional standards and used the inspection results to identify and prioritize necessary capital maintenance and other remedial measures. The chapter also examines whether the Department maintains the service level of its bridge inventory based on a long term least life cycle cost approach, and whether it publicly reports on the condition of designated Provincial bridges and the effectiveness of its bridge inspection activities.

### **Premixed Asphalt Procurement (2013)**

This chapter discusses our planned project to determine if the Department's exempt purchases of pre-mixed asphalt are being made with due regard of economy and transparency, and the reasons why we chose to temporarily defer this project.

### **Capital Maintenance of Highways (2012)**

This chapter examines whether capital road repairs, identified as necessary by the Department, are made on a timely basis.

### **Public-Private Partnership: Eleanor W. Graham Middle School and Moncton North School (2011)**

This chapter examines the process for identifying the two school project as potential P3 agreements and evaluates the value for money assessment on which the Department's decision to recommend the P3 approach for the two school project was based.

## Government-wide projects

### Office of the Chief Information Officer

#### Data Centre Power Interruption (2014)

This chapter examines the events and circumstances surrounding the data centre outage of June 9, 2014. It reports findings on the impact to government operations and the level of emergency preparedness of IT operations. It provides recommendations on improvements to business continuity and disaster recovery planning as well as defining roles and responsibilities of those involved in providing IT services.

### Legal Aid Services Commission

#### Public Trustee Services (2016)

This chapter examines whether the Public Trustee properly safeguards and administers client assets held in trust, whether the Public Trustee's processes for making care decisions on behalf of its clients are in accordance with legislation and policies, and whether the Public Trustee publicly reports on the performance of its services.

### New Brunswick Liquor Corporation

#### Agency stores (2010)

This chapter examines whether the New Brunswick Liquor Corporation has appropriate control procedures for its agency store program.

## Crown Agency and Crown Corporation Projects

### New Brunswick Lotteries and Gaming Corporation

#### Atlantic Lottery Corporation – Joint Follow-up of the 2016 Recommendations to the Atlantic Lottery Corporation (2019)

This was a joint follow-up report by the Auditors General of New Brunswick, Newfoundland and Labrador, Nova Scotia, and Prince Edward Island on the implementation status of the 25 recommendations made in their 2016 audit of the Atlantic Lottery Corporation (ALC). There were separate recommendations directed to the four shareholder governments, the board and management.

#### Atlantic Lottery Corporation (2016)

This volume examines whether Atlantic Lottery Corporation's:

- governance structures and processes create a framework for effective governance and are working well;
- executive and employee compensation and benefits are appropriately managed;
- travel, hospitality, and board expenses are managed in a transparent manner that promotes the appropriate use of shareholder money;
- significant contracts are monitored to ensure services are received, and payments made, in accordance with contract terms;
- significant contracts are effective in meeting its objectives and achieving enterprise value; and
- services are procured in an efficient and economical manner.

## **NB Power**

### **Climate Change (2017)**

In April 2016 all Auditors General across Canada agreed to undertake work on their provinces' and territories' climate change initiatives. This work will then be summarized in a report to the Parliament in early 2018. The overall objective of this initiative was to work together to determine the extent to which federal, provincial and territorial governments in Canada are meeting commitments to reduce greenhouse gas (GHG) emissions and to adapt to climate change.

### **Point Lepreau Generating Station Refurbishment – Phase II (2014)**

This chapter assesses the reasonableness of key project costs of the Point Lepreau Generating Station Refurbishment Project.

### **Point Lepreau Generating Station Refurbishment – Phase I (2013)**

This chapter describes key aspects of NB Power's planning and execution of the Point Lepreau refurbishment, and presents summaries of amounts making up the \$1.4 billion asset account and the \$1.0 billion deferral account related to the refurbishment.

## **Opportunities NB**

### **Financial Assistance to Atcon: Unanswered Questions (2017)**

This chapter examines questions on the use of the funds received by Atcon and whether anyone benefited inappropriately from this money during the short timeframe between granting the company financial assistance and the placement of Atcon into receivership.

### **Financial Assistance to Atcon Holdings Inc. and Industry (2015)**

This chapter assesses whether the government exercised due diligence in granting financial assistance to the Atcon group of companies and determines if provincial government organizations coordinate the provision of assistance to industry to limit provincial exposure. It also determines whether the Department has implemented recommendations made in previous performance audits of assistance it provides to industry as well as the effectiveness of the Department's public reporting of the financial assistance it provides.

## **Regional Health Authorities – Horizon and Vitalité Health Networks**

### **Infection Prevention and Control in Hospitals (2015)**

This chapter determines if the Department of Health and the Regional Health Authorities have an infection prevention and control program to protect people from hospital-acquired infections.

## **Service New Brunswick**

### **Residential Property Assessment – Special Examination (2017)**

This chapter examines the circumstances related to inaccuracies and errors in Service New Brunswick's (SNB) calculation of real property assessment values for the taxation years 2011 through 2017.

### **Agricultural Fair Associations (2016)**

This chapter examines whether there is adequate government oversight of New Brunswick Agricultural Associations.

### **Data Centre Power Interruption (2014)**

This chapter examines the events and circumstances surrounding the data centre outage of June 9, 2014. It reports findings on the impact to government operations and the level of emergency preparedness of IT operations. It provides recommendations on improvements to business continuity and disaster recovery planning as well as defining roles and responsibilities of those involved in providing IT services.

### **WorksafeNB**

#### **Phase I – Governance (2018)**

This chapter determines if WorksafeNB's framework is structured to enable the organization to meet its mandate, goals and objectives.

#### **Phase II – Management of Injured Workers' Claims (2018)**

This chapter presents findings and recommendations regarding WorkSafeNB's management of injured workers' claims. It examines whether WorkSafeNB has an effective claims management framework.

Appendix IV  
Detailed Status Report of  
Recommendations  
Since 2015

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	38	We recommend the Department establish clear guidelines for applications for assistance with documented analysis maintained in the client file to ensure decisions are supported.	Implemented
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	39	We recommend the Department ensure all requests for assistance include an application properly prepared and signed as complete and accurate by the client.	Implemented
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	41	We recommend the Department establish minimum standards and criteria, such as number of jobs to be created or maintained per dollar advanced, for use in evaluating applications for assistance.	Implemented
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	45	We recommend the Department include a complete version of the most recent audited financial statements with Memorandums to Executive Council requesting financial assistance.	Implemented
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	57	We recommend the financial considerations included in the Memorandum to Executive Council clearly state the financial impact on the accounts of the Province, including the need for a provision for loss.	Implemented
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	61	To improve future economic development decision making, we recommend the Department quantify the risks and rewards to the Province in order to clearly establish and balance the value received for the output of funding and the risk assumed by the Province.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	64	We recommend the Department establish guidelines for verification of claims and assumptions underlying projections included in applications for financial assistance.	Implemented
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	65	We recommend all claims of job creation or maintenance, in connection with the application, be made in writing, supported by documentation and signed by a company representative indicating the accuracy of the documentation and the company's commitment.	Implemented
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	72	We recommend the Department, in collaboration with others, propose an update to the <i>Economic Development Act</i> and Regulation to clarify the authority to amend security.	Implemented
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	82	Where it would improve the security taken by the Province on loan agreements, we recommend the Department seek an independent assessment of assets when assets are provided as security on loan or guarantee agreements, especially where the value is significant. Should further financial assistance be requested, the Department should reassess the value of these assets as this may affect the realizable value of the security.	Implemented
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	83	When personal guarantees are provided, we recommend the Province ensure there is adequate evidence to support the value of the personal assets such that there is sufficient net worth to safeguard taxpayers' money.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	85	We recommend the Department clearly identify companies and individuals involved in past defaults on government financial assistance as part of the Memorandum to Executive Council (MEC). Where there is a recommendation to approve assistance to such a company or individual, the justification should be clearly stated on the MEC.	Implemented
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	95	We recommend the Department establish a limit on the amount of assistance/level of provincial exposure that can be granted to a single company or group of related companies.	Implemented
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	96	We recommend the Department implement a process whereby financial assistance to industry provided by all government departments/agencies is monitored to determine the extent of financial assistance granted by all agents in the government reporting entity.	Implemented
Financial Assistance to Atcon Holdings Inc. and Industry	Executive Council Office	2015	1	2	97	We recommend, as an efficiency measure and to streamline administration, the Department of Economic Development make recommendations to Cabinet to rationalize the number of provincial entities that provide financial assistance to industry.	Not Implemented
Financial Assistance to Atcon Holdings Inc. and Industry	Executive Council Office	2015	1	2	98	We recommend the Executive Council Office take responsibility for coordinating the implementation by all departments/agencies providing financial assistance to industry of recommendations of this report.	Implemented
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	113	We recommend the Department report both expected and actual results of job creation and job maintenance in their annual report.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	123	We recommend the Department annually track and report the 10-year history of actual performance of assistance provided to industry, based on the 2010 analysis performed by the Office of the Comptroller.	Implemented
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	127	We recommend the Department establish goals, objectives and measurable targets for its financial assistance to industry programs.	Implemented
Infection Prevention and Control in Hospitals	Horizon Health Network	2015	2	2	112	<p>We recommend the Horizon and Vitalité Health Networks address deficiencies in infection prevention and control practices within their respective programs, including but not limited to those reported in Exhibit 2.9 such as:</p> <ul style="list-style-type: none"> <li>• hand hygiene not done when required by policy, healthcare workers wearing rings and bracelets, areas with inadequate signage and gel;</li> <li>• biomedical waste improperly stored;</li> <li>• overcrowding in hemodialysis and oncology areas whose patients have an increased risk of acquiring an infectious disease;</li> <li>• no cleaning between patients treated in the same chemotherapy chair;</li> <li>• isolation inadequacies (signage, carts supplies, use of personal protective equipment, etc.);</li> <li>• linen deficiencies (clean laundry arriving at hospitals without being properly covered, linen delivery trucks not properly cleaned,</li> </ul>	Implemented
	Vitalité Network						Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Infection Prevention and Control in Hospitals	Horizon Health Network and Vitalité Network	2015	2	2	112 cont	<ul style="list-style-type: none"> <li>uncovered clean linen transported through the hospital, inadequate washing or replacing of the cloth cart covers protecting clean linen, excessive linen inventories, improper storage of clothing worn in the operating room, etc.);</li> <li>containers of disinfectant wipes left open;</li> <li>inadequate separation of clean and dirty items and storage space (clean linen stored in poor locations, inadequate separation within nursing units and Medical Device Reprocessing units, equipment and testing supplies stored in patient's washrooms, poor placement of soiled linen hampers, etc.);</li> <li>doors missing or being left open;</li> <li>permanent placement of patients in beds in the corridor;</li> <li>inadequate cleaning, labelling and storage of shared equipment;</li> <li>insufficient signage (public entrances) and labelling ("clean" and "soiled" items, storage areas, etc.); and</li> <li>construction areas not properly sealed-off from patient areas (with proper ventilation and signs restricting access).</li> </ul>	Implemented
Infection Prevention and Control in Hospitals	Horizon Health Network	2015	2	2	113	We recommend the infection prevention and control professionals and all managers do regular "walk-arounds" observing for compliance with policies and standards, reporting deficiencies to the units/departments, and ensuring corrective action is taken by those units/departments. Deficiencies should be monitored and reported to appropriate committees and/or department heads.	Implemented
	Vitalité Health Network						Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Infection Prevention and Control in Hospitals	Horizon Health Network	2015	2	2	114	In smaller hospitals without on-site managers, we recommend the infection prevention and control professional and unit/department managers perform site visits on a regular basis. These visits will provide the opportunity to better monitor the smaller facility. Also, it will provide staff members with the opportunity to ask questions and identify challenges with which they are dealing.	Implemented
	Vitalité Health Network						Implemented
Infection Prevention and Control in Hospitals	Horizon Health Network	2015	2	2	115	We recommend the Horizon and Vitalité Health Networks enforce compliance with infection prevention and control policies by all staff members, in all hospitals.	Implemented
	Vitalité Health Network						Implemented
Infection Prevention and Control in Hospitals	Horizon Health Network	2015	2	2	146	We recommend the Department of Health in consultation with the Horizon and Vitalité Health Networks develop a provincial infection prevention and control program and strategy for use in all New Brunswick hospitals. This should address both routine practices and additional precautions. The provincial program should include, but not be limited to, the following: <ul style="list-style-type: none"> <li>documented provincial infection prevention and control policies, standards and practices;</li> <li>a strategy for monitoring compliance with infection control standards; and</li> <li>a comprehensive hand hygiene strategy.</li> </ul>	Implemented
	Vitalité Health Network						Implemented
	Department of Health						Implemented
Infection Prevention and Control in Hospitals	Horizon Health Network	2015	2	2	147	We recommend the Horizon and Vitalité Health Networks engage sufficient resources for their programs to ensure all zones have access to Infection Prevention and Control Professionals (ICPs), experts and administrative support.	Implemented
	Vitalité Health Network						Implemented
Infection Prevention and Control in Hospitals	Vitalité Health Network	2015	2	2	148	We recommend the Vitalité Health Network require their ICPs obtain specialized training in infection prevention and control.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Infection Prevention and Control in Hospitals	Horizon Health Network	2015	2	2	149	We recommend the Horizon and Vitalité Health Networks address the inconsistencies within their respective programs, including but not limited to: <ul style="list-style-type: none"> <li>inconsistencies in ICPs' knowledge of appropriate practices and standards;</li> <li>variations in the ICPs' work in different zones; and</li> <li>inconsistencies with isolation gowns.</li> </ul>	Implemented
	Vitalité Health Network						Implemented
Infection Prevention and Control in Hospitals	Horizon Health Network	2015	2	2	180	We recommend the Horizon and Vitalité Health Networks improve monitoring for compliance with infection prevention and control standards, including the monitoring of routine practices. This should include, but not be limited to, establishing policies and procedures for: <ul style="list-style-type: none"> <li>consistent unbiased hand hygiene auditing of appropriate quantity and including coverage of all areas in the hospitals;</li> <li>auditing jewelry and nails of healthcare workers to ensure compliance with the hand hygiene policy;</li> <li>auditing of linen management, including delivery trucks;</li> <li>auditing of waste management, including all types of waste; and</li> <li>auditing of shared equipment (proper cleaning, storage, etc.).</li> </ul>	Implemented
	Vitalité Health Network						Implemented
Infection Prevention and Control in Hospitals	Horizon Health Network	2015	2	2	202	We recommend the Department of Health and/or the Regional Health Authorities enhance its public reporting on the effectiveness of its infection prevention and control program(s) by reporting on hand hygiene and other infection prevention and control program performance indicators.	Implemented
	Vitalité Health Network						Implemented
	Department of Health						Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Silviculture	Natural Resources (Energy and Resource Development)	2015	2	3	76	We recommend the Department adhere to a regulated and predictable forest management planning cycle and ensure compliance with the <i>Crown Lands and Forests Act</i> by obtaining revised forest management plans from each licensee every five years.	Not Implemented
Silviculture	Natural Resources (Energy and Resource Development)	2015	2	3	83	We recommend the Department regularly obtain forest management plans for all industrial freehold managed by Crown licensees and compare silviculture levels between licensee freehold and Crown land.	Implemented
Silviculture	Natural Resources (Energy and Resource Development)	2015	2	3	104	We recommend the Department complete and finalize a silviculture manual with performance standards based on best practices.	Implemented
Silviculture	Natural Resources (Energy and Resource Development)	2015	2	3	105	We recommend the Department enforce adherence to forest management standards and make amendments and exceptions only in light of new scientific knowledge and analysis of the effect of past treatments.	Implemented
Silviculture	Natural Resources (Energy and Resource Development)	2015	2	3	106	We recommend the area of Crown forest, subject to clear cut harvest, be reduced in favor of non clearcut harvest treatments as per the updated forest management strategy "A Strategy for Crown Lands Forest Management Putting our Resources to Work".	Not Implemented
Silviculture	Natural Resources (Energy and Resource Development)	2015	2	3	118	We recommend the Department continue with the silviculture annual monitoring program and apply consistent controls on silviculture services acquired.	Implemented
Silviculture	Natural Resources (Energy and Resource Development)	2015	2	3	122	We recommend the Department complete licensee performance evaluations every five years per the <i>Crown Lands and Forests Act</i> .	Implemented
Silviculture	Natural Resources (Energy and Resource Development)	2015	2	3	123	We recommend evaluation data be verified by the Department for completeness and accuracy.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Silviculture	Natural Resources (Energy and Resource Development)	2015	2	3	131	We recommend the Department monitor the results of silviculture treatments over time and hold licensees accountable through performance based measures.	Implemented
Silviculture	Natural Resources (Energy and Resource Development)	2015	2	3	132	We recommend information self-reported by licensees be verified for completeness and accuracy.	Implemented
Silviculture	Natural Resources (Energy and Resource Development)	2015	2	3	142	We recommend the Department regularly report to the Legislative Assembly and the public on the status of New Brunswick's forest and its management.	Not Implemented
Silviculture	Natural Resources (Energy and Resource Development)	2015	2	3	143	We recommend pending the development and issuance of a consolidated "State of the Forest" report by the Department, the most recent forest management plans for all Crown licenses be made available to the Legislative Assembly and the public.	Implemented
Silviculture	Natural Resources (Energy and Resource Development)	2015	2	3	158	We recommend the Department include the use of an economic payback model when analyzing resource allocations for silviculture program activities.	Implemented
Silviculture	Natural Resources (Energy and Resource Development)	2015	2	3	159	We recommend the Department implement a previous recommendation made by the Select Committee on Wood Supply to commit to, on a five year basis, the level of silviculture funding deemed appropriate to achieve stated timber and non-timber objectives.	Not Implemented
Silviculture	Natural Resources (Energy and Resource Development)	2015	2	3	163	We recommend the Department, in consultation with the Office of the Comptroller, calculate and record the value of the Crown timber asset in the Department's annual report and adjust this valuation to reflect harvest, silviculture and other changes. This valuation will quantify the impact of their management decisions.	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Silviculture	Natural Resources (Energy and Resource Development)	2015	2	3	167	We recommend the Department include long-term regeneration needs of the Crown forest and harvest trends to support distribution of silviculture funding.	Implemented
Silviculture	Natural Resources (Energy and Resource Development)	2015	2	3	181	We recommend the Department regularly benchmark silviculture rates from other jurisdictions in addition to using the costing model.	Implemented
Silviculture	Natural Resources (Energy and Resource Development)	2015	2	3	182	We recommend the Department require licensees to provide a reconciliation of actual costs incurred for silviculture services provided on Crown land against fees paid and that cost efficiencies realized be proportioned between the Crown and licensee.	Implemented
Silviculture	Natural Resources (Energy and Resource Development)	2015	2	3	194	We recommend the standard reporting package prepared by the Forest Products Marketing Board include reconciliation between the audited financial statements and the schedule of silviculture funding and related costs.	Implemented
Silviculture	Natural Resources (Energy and Resource Development)	2015	2	3	196	We recommend the Department ensure a forest management agreement is signed by all current licensees to ensure compliance with the <i>Crown Lands and Forests Act</i> .	Not Implemented
Silviculture	Natural Resources (Energy and Resource Development)	2015	2	3	206	We recommend the Province adopt a more equitable cost sharing arrangement for silviculture work that recognizes the direct benefits realized by the forestry companies.	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Private Wood Supply	Natural Resources (Energy and Resource Development)	2015	2	4	96	We recommend the Department comply with the <i>Crown Lands and Forests Act</i> and regulations in meeting their responsibilities related to proportional supply and sustained yield. If current principles of proportional supply and sustained yield required under the Act are no longer relevant or applicable, the Department should pursue changes to the Act and regulations in order to facilitate accomplishment of its mandate.	Not Implemented
Private Wood Supply	Natural Resources (Energy and Resource Development)	2015	2	4	105	We recommend the Department establish a policy for sustained yield, set objectives and measurable targets, and monitor and publicly report on its performance in ensuring sustainable yield from private woodlots.	Not Implemented
Private Wood Supply	Natural Resources (Energy and Resource Development)	2015	2	4	113	We recommend the Department implement a single private land silviculture agreement for all marketing boards in order to limit duplication of effort.	Implemented
Private Wood Supply	Natural Resources (Energy and Resource Development)	2015	2	4	124	We recommend the Department set separate goals and objectives against which to measure its success in fulfilling its mandate regarding private woodlots. In addition, we recommend the Department establish goals and objectives for the Private Land Silviculture program to measure the benefits of the program to the Province.	Not Implemented
Private Wood Supply	Natural Resources (Energy and Resource Development)	2015	2	4	128	We recommend the Department publicly report on the goals, objectives, performance targets and actual results of their work and programs in regards to private wood supply. This should include providing explanations for variances between planned and actual performance.	Not Implemented
Private Wood Supply	Natural Resources (Energy and Resource Development)	2015	2	4	149	We recommend the Commission establish member position profiles and criteria against which potential appointees can be evaluated.	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Private Wood Supply	Natural Resources (Energy and Resource Development)	2015	2	4	154	We recommend the Commission make appointment requests in a manner that effectively staggers member appointments to promote continuity.	Implemented
Private Wood Supply	Natural Resources (Energy and Resource Development)	2015	2	4	159	We recommend the Department review the Commission's mandate and performance to ensure government objectives for the Commission's work are being achieved, and the Commission's role and responsibilities are well communicated and understood.	Implemented
Private Wood Supply	Natural Resources (Energy and Resource Development)	2015	2	4	161	We recommend the Commission review and compare their current governance policies and procedures against the Province's Agencies, Boards, and Commissions appointment policy as well as accepted governance best practices in order to define and implement tools to enhance current Commission practices.	Implemented
Private Wood Supply	Natural Resources (Energy and Resource Development)	2015	2	4	169	We recommend the Commission complete its strategic plan to reflect its mandate under legislation and articulate its strategic priorities.	Implemented
Private Wood Supply	Natural Resources (Energy and Resource Development)	2015	2	4	175	We recommend the Commission review its current policies and manuals to ensure these accurately and consistently reflect necessary requirements in accordance with accepted financial reporting standards. We further recommend current copies of these documents be provided to marketing boards.	Implemented
Private Wood Supply	Natural Resources (Energy and Resource Development)	2015	2	4	193	We recommend the Commission evaluate its reporting requirements from marketing boards to ensure that what is being requested provides the benefits intended. We further recommend the Commission enforce its Orders to ensure marketing board compliance with regulation.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Private Wood Supply	Natural Resources (Energy and Resource Development)	2015	2	4	205	We recommend the Department and Commission document how financial reviews of marketing boards will be undertaken, assign personnel with the appropriate background and expertise to do the analysis, and report on the results of this analysis with recommendations, if required.	Implemented
Private Wood Supply	Natural Resources (Energy and Resource Development)	2015	2	4	219	We recommend the Commission require Marketing Boards to provide them with a signed agreement between the Marketing Board and its associated agent(s) that defines the nature of the agent relationship and the roles and responsibilities of each party as they pertain to the mandate of the Marketing Board.	Implemented
Private Wood Supply	Natural Resources (Energy and Resource Development)	2015	2	4	224	We recommend the Commission undertake regular meetings with the marketing boards, individually or in a group setting as required, and attend random district meetings to identify and act on areas of concern.	Implemented
Private Wood Supply	Natural Resources (Energy and Resource Development)	2015	2	4	226	We recommend the Commission document a framework, proactively identifying and addressing areas of risk in marketing board governance, to ensure that marketing boards operate as intended by legislation.	Implemented
Private Wood Supply	Natural Resources (Energy and Resource Development)	2015	2	4	234	We recommend the Commission establish and document an administrative process for the use of its investigative powers and formalize a series of escalating enforcement measures/mechanisms to be used in cases of non-compliance with Orders, regulations and policy directives.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Private Wood Supply	Natural Resources (Energy and Resource Development)	2015	2	4	237	We recommend the Department and the Commission jointly reviews the Commission's mandate and structure and make the changes required to ensure the Commission can effectively perform its legislated mandate.	Implemented
Private Wood Supply	Natural Resources (Energy and Resource Development)	2015	2	4	241	We recommend the Commission establish performance targets for its own oversight work and for marketing boards against which the Commission can evaluate marketing board performance in critical areas. We further recommend the Commission report on the effectiveness of both its own work and marketing board operations against the predetermined targets.	Implemented
Public Debt	Finance and Treasury Board	2015	4	2	80	We recommend the Department develop a comprehensive debt management strategy and have it approved by Cabinet.	Not Implemented
Public Debt	Finance and Treasury Board	2015	4	2	94	We recommend the Department establish the Province's risk tolerance in terms of an acceptable dollar variation from the budget of servicing public debt due to financial markets movement.	Not Implemented
Public Debt	Finance and Treasury Board	2015	4	2	95	We recommend the Department form a risk committee independent of the Treasury Division to review and approve all risk management related policies.	Implemented
Public Debt	Finance and Treasury Board	2015	4	2	109	We recommend the Department regularly conduct a full stress test of its debt portfolio on the basis of the economic and financial shocks to which the Province is potentially exposed.	Implemented
Public Debt	Finance and Treasury Board	2015	4	2	123	We recommend the Department clearly state in its borrowing policies which debt products may be issued by the Province and which may not.	Implemented
Public Debt	Finance and Treasury Board	2015	4	2	129	We recommend the Department document in its policy the limits and authorities for all levels of staff who can undertake borrowing and investing related transactions.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Public Debt	Finance and Treasury Board	2015	4	2	139	We recommend the Department publicly report the government's debt management objectives, guidelines, and strategies, as well as medium-term financing needs and targets, in terms of debt composition, average maturity, and other indicators.	Not Implemented
Public Debt	Finance and Treasury Board	2015	4	2	145	We recommend the Department provide the public with information on the projected future performance of the Province's debt portfolio, including its cost of debt.	Not Implemented
Centennial Building	Transportation and Infrastructure	2015	4	3	57	To facilitate a government decision on the future of the Centennial Building, we recommend the Department present government with an updated cost analysis of potential options for the facility, including the "do nothing" option.	N/A
Centennial Building	Transportation and Infrastructure	2015	4	3	58	We also recommend the Department implement a moratorium on new modifications, fit-ups and new occupants in the Centennial Building until a decision on its future has been made.	N/A
Centennial Building	Transportation and Infrastructure	2015	4	3	59	We further recommend the Department proceed immediately to implement government's chosen option for the facility.	N/A
Centennial Building	Transportation and Infrastructure	2015	4	3	60	We recommend one central authority within government be assigned control over the provision and management of all government office space, with the mandate and authority to fully enforce office space allocation and acquisition policies.	Implemented
Centennial Building	Transportation and Infrastructure	2015	4	3	61	We recommend, for future infrastructure projects, the Department request comprehensive approval from government, including any removal from service, disposal and or demolition of surplus infrastructure rather than having a piecemeal approval process not supported by the original business case.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Nursing Homes	Social Development	2016	1	2	33	We recommend the Department of Social Development evaluate whether there is an economic benefit to providing nursing home beds under the public-private model versus the traditional model.	Implemented
Nursing Homes	Social Development	2016	1	2	70	We recommend the Department of Social Development, in consultation with the Department of Health, develop a comprehensive long term plan to ensure the Province can continue to provide sustainable services to New Brunswick seniors.	Implemented
Nursing Homes	Social Development	2016	1	2	71	We also recommend the Department report publicly on the measures and outcomes of current and future initiatives as part of the comprehensive long term plan.	Implemented
Public Trustee Services	Legal Aid Services Commission	2016	1	3	39	We recommend the Public Trustee develop comprehensive policies and procedures for trust officers to assist trust officers in their work, to help in training new trust officers, and to ensure consistency of client files.	Implemented
Public Trustee Services	Legal Aid Services Commission	2016	1	3	40	We recommend the Public Trustee amend and implement the investment policy for client funds.	Implemented
Public Trustee Services	Legal Aid Services Commission	2016	1	3	41	We recommend the Public Trustee upgrade or replace its current case management information system in order to meet user needs.	Not Implemented
Public Trustee Services	Legal Aid Services Commission	2016	1	3	42	We recommend the Public Trustee review its insurance coverage to ensure client assets are adequately insured.	Implemented
Public Trustee Services	Legal Aid Services Commission	2016	1	3	43	We recommend the Public Trustee implement regular supervisory review of client files.	Implemented
Public Trustee Services	Legal Aid Services Commission	2016	1	3	44	We recommend the Public Trustee implement an internal audit function.	Not Implemented
Public Trustee Services	Legal Aid Services Commission	2016	1	3	50	We recommend the Public Trustee ensure guardianship officers sufficiently document the rationale for all personal care and healthcare decisions in the case management system.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Public Trustee Services	Legal Aid Services Commission	2016	1	3	59	We recommend the Public Trustee establish goals, objectives and measurable targets for its services, measure its performance against the targets and publicly report on its performance.	Not Implemented
Public Trustee Services	Legal Aid Services Commission	2016	1	3	60	We recommend the Public Trustee make available publicly all audited financial statements of Trusts under the Administration of the Public Trustee.	Implemented
Public Trustee Services	Legal Aid Services Commission	2016	1	3	69	We recommend the Public Trustee identify legislation changes needed to address the following, and work with the responsible department to implement them: <ul style="list-style-type: none"> <li>• lack of timeliness in obtaining authority to act as Public Trustee for a client;</li> <li>• loss of authority upon death of a client;</li> <li>• limitations in fees that can be charged to clients; and</li> <li>• administration of unclaimed property.</li> </ul>	Not Implemented
Agricultural Fair Associations	Agriculture, Aquaculture and Fisheries	2016	1	4	55	We recommend the Department of Agriculture, Aquaculture and Fisheries fulfill its legislated mandate under the <i>Agricultural Associations Act</i> . We recommend DAAF develop a strategy to further define its mandate, including a clear definition of its role and responsibilities as well as goals and objectives for its work with agricultural societies and agricultural fair associations.	N/A
Agricultural Fair Associations	Agriculture, Aquaculture and Fisheries	2016	1	4	56	We recommend, alternatively, if the Department of Agriculture, Aquaculture and Fisheries does not intend to meet its current mandate under the <i>Agricultural Associations Act</i> and regulations, it pursue legislative amendments to the <i>Agricultural Associations Act</i> and regulations. This would define and clarify its commitment to these entities.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Agricultural Fair Associations	Agriculture, Aquaculture and Fisheries	2016	1	4	72	We recommend the Department of Agriculture Aquaculture and Fisheries define, communicate, and monitor minimum reporting requirements for all agricultural associations and societies it is required to oversee under the <i>Agricultural Associations Act</i> .	N/A
Agricultural Fair Associations	Agriculture, Aquaculture and Fisheries	2016	1	4	81	We recommend the Department of Agriculture, Aquaculture and Fisheries distribute funding directly to agricultural fair associations without the assistance of a third-party entity. Accordingly, we recommend DAAF develop and implement a grant allocation process with applicable controls to ensure proper use of public funds.	Implemented
Agricultural Fair Associations	Service New Brunswick	2016	1	4	104	We recommend, at a minimum, Service New Brunswick follow its internal standard and re-assess any agricultural fair association exceeding the 10-year assessment cycle, including Fredericton, Saint John, Miramichi and Queens County associations. We recommend SNB evaluate the eligibility of these organizations for exemption from property tax.	Implemented
Agricultural Fair Associations	Service New Brunswick	2016	1	4	109	We recommend Service New Brunswick develop, document, and implement a standardized process and procedures to evaluate the eligibility of requests for property tax exemptions (tax class 50) and undertake regular monitoring to ensure organizations with exemptions have sustained their eligible status.	Not Implemented
Agricultural Fair Associations	Public Safety (Justice and Public Safety)	2016	1	4	143	We recommend the Department of Public Safety develop a standardized process and implement associated procedures for evaluating initial and ongoing eligibility of agricultural fair associations for licensing under the Charitable Gaming program.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Agricultural Fair Associations	Finance	2016	1	4	154	We recommend the Department of Finance request Canada Revenue Agency undertake audits of Agricultural Fair Associations currently exempted from provincial income tax to verify the eligibility status of these organizations.	Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	54	We recommend the Department of Health ensure applicants for food premises licences submit all required documentation and comply with the food premises standards prior to issuing a licence.	Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	65	We recommend the Department of Health implement procedures to identify illegal operators of food premises and then proceed to either license the operator or take enforcement actions to cease their operations. The procedures should be done on a regular basis and the results documented.	Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	66	We recommend the Department of Health review all food premises licences to ensure the class is correct and the proper annual fee is being collected.	Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	69	We recommend the Department of Health fully implement its risk-based inspection strategy by ensuring staff follow the documented <i>Standard Operational Procedures</i> and properly complete a risk assessment, and update it annually, to determine the proper inspection frequency for food premises.	Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	75	We recommend the Department of Health follow the documented <i>Standard Operational Procedures</i> (SOPs) and properly conduct inspections to monitor operators' compliance with the food premises standards.	Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	76	We recommend the Department of Health properly document all inspections by accurately and neatly completing the <i>Food Premises Inspection Form</i> .	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Meat Safety – Food Premises Program	Health	2016	3	2	77	We recommend the Department of Health perform the required number of routine inspections each year (which is determined by assessing the risk of the food premises).	Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	78	We recommend the Department of Health perform re-inspections on a timely basis to ensure violations of the food premises standards have been corrected.	Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	85	As part of recommendation 2.75, we recommend the Department of Health ensure all inspectors wash their hands before beginning their inspection and record all violations on the inspection report.	Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	86	We recommend the Department of Health enhance inspections by checking temperatures, sanitizing solution concentration, food safety training records, etc. and thoroughly reviewing operators' records required by the food premises standards.	Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	87	We recommend the Department of Health encourage consistency between inspectors through such means as: <ul style="list-style-type: none"> <li>• providing refresher training on the SOPs;</li> <li>• monitoring compliance with the SOPs; and</li> <li>• having regular meetings to discuss violations and food premises standards using professional judgment.</li> </ul>	Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	92	We recommend the Department of Health explore the benefits of tracking and monitoring violations of the food premises standards to identify trends and target systematic corrective efforts. (For example, one region could pilot a project where violations are recorded on a spreadsheet and then analyzed to identify trends. If the exercise proves to be beneficial, a provincial system could be implemented.)	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Meat Safety – Food Premises Program	Health	2016	3	2	95	We recommend the Department of Health ensure proper procedures are consistently followed and documented when revoking a food premises licence.	Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	102	There should be serious ramifications for food premise operators who repeatedly have their licence revoked. We recommend the Department of Health eliminate noncompliance by operators by implementing stronger enforcement actions, such as posting compliance status in premises' window clearly visible to the public, ticketing with fines, graduated licensing fees, etc.	Not Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	110	We recommend the Department of Health enhance its public reporting of compliance with the food premises standards by: <ul style="list-style-type: none"> <li>• posting inspection reports for all food premises, and</li> <li>• posting results of all inspections for the past two years.</li> </ul>	Not Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	114	We recommend the Department of Health establish a standard method (to be used by all regional offices) for maintaining consistent, reliable and useful information for the food premises program including the following: <ul style="list-style-type: none"> <li>• directories of licensed food premises including their class, annual fee, assigned inspector, risk category, etc.; and</li> <li>• information required by the <i>Standard Operational Procedures</i>, such as specific information on food premises relating to their risk assessment, “major” and “critical” violations, “management and employee food safety knowledge”.</li> </ul>	Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	115	The current manual inspection system does not provide information needed by the Department. We recommend the Department of Health explore what other provinces are doing in this regard and automate the inspection system.	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Meat Safety – Food Premises Program	Health	2016	3	2	125	We recommend the Department of Health implement quality assurance practices to ensure all risk areas covered by the <i>Food Premises Regulation</i> are subject to quality assurance monitoring.	Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	126	We recommend the Department of Health rotate food premises assigned to inspectors at least every four years as required by the <i>Standard Operational Procedures (SOPs)</i> .	Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	127	We recommend the Department of Health calibrate equipment regularly as required by the SOPs.	Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	128	We recommend the Department of Health thoroughly review all of the SOPs to determine if they are practical. Attention should be given to identify SOPs that are not being followed. (In particular, the number of inspection files per inspector to be reviewed by the Regional Director may be excessive.) We further recommend the SOPs be revised as needed.	Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	154	We recommend the Department of Health assess the public health risks related to: <ul style="list-style-type: none"> <li>• uninspected meat;</li> <li>• class 5 operators not having food safety training;</li> <li>• licensing and inspecting abattoirs that are also involved with processing meat (such as making sausage, head cheese, jerky and other smoked products); and</li> <li>• community suppers, and</li> </ul> we recommend the Department consider updating its regulations based on their findings.	Not Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	155	We recommend the Department of Health fully implement the current <i>Food Premises Regulation</i> or amend it to reflect the Department’s present public health policy intentions.	Implemented

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Advisory Services Contract	Service New Brunswick	2017	1	2	50	We recommend Service New Brunswick: <ul style="list-style-type: none"> <li>• ensure emergency and urgent exemptions are not used inappropriately by departments to bypass the competitive tendering process;</li> <li>• require that departments provide sufficient rationale and documentation to support requested exemptions; and</li> <li>• maintain a record of why the decision to approve the emergency and urgent exemption was made.</li> </ul>	Implemented
Advisory Services Contract	Social Development	2017	1	2	58	We recommend the Department of Social Development apply a cool down period between the end of existing contracts with potential future proponents to avoid undue influence and conflict of interest.	Implemented
Advisory Services Contract	Social Development	2017	1	2	59	We recommend the Department of Social Development communicate to Service New Brunswick rationale for not following Service New Brunswick procurement procedures and advice.	Implemented
Advisory Services Contract	Social Development	2017	1	2	89	We recommend the Department of Social Development structure contracts containing performance compensation only on actual, measurable results.	Implemented
Advisory Services Contract	Social Development	2017	1	2	94	We recommend the Department of Social Development develop a framework to govern significant aspects of contract management such as procurement, administration, evaluation and reporting.	Implemented
Advisory Services Contract	Social Development	2017	1	2	103	We recommend the Department of Social Development design and develop agreements that provide for performance measurement by including objectives and clear, well defined deliverables.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Advisory Services Contract	Social Development	2017	1	2	117	We recommend the Department of Social Development: <ul style="list-style-type: none"> <li>independently evaluate the performance of contractors against well-defined contract goals, objectives and deliverables; and</li> <li>submit written feedback to Service New Brunswick on the contractor's performance for significant contracts.</li> </ul>	Implemented
Advisory Services Contract	Service New Brunswick	2017	1	2	118	We recommend Service New Brunswick require contractor performance reports be submitted by procuring entities for all significant agreements.	Not Implemented
Advisory Services Contract	Social Development	2017	1	2	129	We recommend the Department of Social Development track actual savings as they accumulate over time supported by relevant data.	Implemented
Advisory Services Contract	Social Development	2017	1	2	132	We recommend the Department of Social Development measure and report the impact to quality of client service delivery resulting from implemented performance improvement initiatives.	Implemented
Advisory Services Contract	Service New Brunswick	2017	1	2	146	We recommend Service New Brunswick ensure that service contracts include a 'not to exceed' clause in the amount matching the purchase order value.	Implemented
Advisory Services Contract	Social Development	2017	1	2	169	We recommend the Department of Social Development develop a monitoring strategy for implementation targets, milestones, deliverables, and service quality for significant Departmental initiatives.	Implemented
Advisory Services Contract	Social Development	2017	1	2	180	We recommend the Department of Social Development not include clauses in contracts for consulting services that allow out of scope work to be undertaken.	Implemented
Advisory Services Contract	Social Development	2017	1	2	199	We recommend the Department of Social Development include clear contract terms stipulating billing requirements such as a maximum timeframe for submission of invoices.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Advisory Services Contract	Social Development	2017	1	2	228	We recommend the Department of Social Development design and implement controls to ensure: <ul style="list-style-type: none"> <li>compliance with government policies governing travel expenses (AD-2801) and approval of payments (AD-6402); and</li> <li>significant contract terms such as billing discounts and caps are adhered to.</li> </ul>	Implemented
Advisory Services Contract	Social Development	2017	1	2	259	We recommend the Department of Social Development not include consultants on procurement evaluation committees if compensation to the consultant is impacted by the procurement award.	Implemented
Climate Change	Environment & Local Government	2017	1	3	41	We recommend the Department propose to Cabinet that Greenhouse Gas emission targets, as specified in its Climate Change Action Plan be legislated, similar to other Canadian provinces.	Implemented
Climate Change	Environment & Local Government	2017	1	3	48	We recommend the Department set specific GHG emission reduction targets for NB Power to ensure the provincial targets set in the Climate Change Action Plan are achievable.	Not Implemented
Climate Change	NB Power	2017	1	3	55	We recommend NB Power: <ul style="list-style-type: none"> <li>perform a comprehensive analysis on the potential impact of phase-out of Belledune Generating Station;</li> <li>consult with the Department of Environment and Local Government on a proposed solution regarding the Belledune Generating Station; and</li> <li>integrate the Belledune Generating Station phase-out analysis in its Integrated Resource Plan process to ensure it has the capacity to meet New Brunswick's future electricity requirements, while respecting energy efficiency and demand reduction programs.</li> </ul>	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Climate Change	Environment & Local Government	2017	1	3	63	We recommend the Department finalize an implementation plan that describes: <ul style="list-style-type: none"> <li>• how and when the actions identified in the Climate Change Action Plan will be implemented; and</li> <li>• how the Department intends to monitor and report on the progress.</li> </ul>	Not Implemented
Climate Change	Environment & Local Government	2017	1	3	108	We recommend the Department develop a provincial climate change risk assessment. The assessment should include: <ul style="list-style-type: none"> <li>• Risk identification;</li> <li>• Risk analysis;</li> <li>• Risk evaluation;</li> <li>• Risk treatment and adaptation measures; and</li> <li>• Implementation plan and monitoring.</li> </ul>	Not Implemented
Climate Change	NB Power	2017	1	3	120	We recommend NB Power conduct a corporate level climate change vulnerability assessment.	Implemented
Climate Change	NB Power	2017	1	3	121	We recommend NB Power develop an implementation plan for adapting to climate change after the completion of its vulnerability assessment.	Not Implemented
Climate Change	Environment & Local Government	2017	1	3	134	We recommend the Department update the CCAP Progress Tracking System to reflect the changes in the most current Climate Change Action Plan.	Implemented
Financial Assistance to Atcon: Unanswered Questions	Opportunities NB	2017	2	2	80	We recommend, for performance bonds or funds placed in trust, Opportunities NB structure the release of such funds such that sufficient supporting documentation is obtained and reviewed for authenticity and legitimacy prior to authorizing the disbursement of funds.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Financial Assistance to Atcon: Unanswered Questions	Opportunities NB	2017	2	2	150	Where the financial assistance requested is significant and is considered high risk, we recommend a clear determination be made and presented to Cabinet as to whether the financial assistance requested is sufficient for the purpose intended.	Implemented
Financial Assistance to Atcon: Unanswered Questions	Opportunities NB	2017	2	2	152	Where the financial assistance requested is significant and is considered high risk, we recommend information presented to Cabinet for decisions on financial assistance should include comparisons to industry standards to assess the health of the company requesting financial assistance.	Implemented
Financial Assistance to Atcon: Unanswered Questions	Opportunities NB	2017	2	2	154	Where the financial assistance requested is significant and is considered high risk, we recommend no financial assistance be granted to a company when significant amounts are outstanding from the shareholders of the company or from affiliated companies. Any exceptions should be rare and well justified.	Implemented
Financial Assistance to Atcon: Unanswered Questions	Opportunities NB	2017	2	2	156	Where the financial assistance requested is significant and is considered high risk, we recommend management and shareholders be required to make a declaration pertaining to dividends, salaries, bonuses (or other) as needed, as part of the application process, such as: <ul style="list-style-type: none"> <li>• Salaries to key executives for the past three to five years;</li> <li>• Salaries, dividends and bonuses to shareholders and family members for the past three to five years;</li> <li>• Transfers to related/associated/affiliated companies in the past three to five years;</li> <li>• Details of shareholder account activity during the past three to five years; and</li> <li>• Details of dividends, share redemptions and changes in share capital in the past three to five years.</li> </ul>	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Financial Assistance to Atcon: Unanswered Questions	Opportunities NB	2017	2	2	158	Where the financial assistance requested is significant and is considered high risk, we recommend that agreements contain a restriction to require the approval of ONB prior to a dividend or bonus payment.	Implemented
Financial Assistance to Atcon: Unanswered Questions	Opportunities NB	2017	2	2	160	Where the financial assistance requested is significant and is considered high risk, we recommend that statutory declarations made as a condition of financial assistance be verified.	Implemented
Financial Assistance to Atcon: Unanswered Questions	Opportunities NB	2017	2	2	162	Where the Province has personal guarantees as security on financial assistance, we recommend ONB put in place a process whereby, in the event of default by the recipient, personal guarantees are promptly pursued.	Implemented
Financial Assistance to Atcon: Unanswered Questions	Executive Council Office	2017	2	2	164	We recommend the Executive Council Office take responsibility for coordinating the implementation of recommendations in this report by all departments/agencies providing financial assistance to industry.	Implemented
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	42	We recommend Service New Brunswick (Property Assessment Services) follow standard Project Management processes to initiate, plan, execute, control and oversee the work of project teams to achieve specific goals and meet specific success criteria.	Implemented
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	43	We recommend Service New Brunswick (Property Assessment Services) require proponents of projects to develop a detailed business case for each project in order to demonstrate its expected value.	Implemented
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	44	We recommend Service New Brunswick (Property Assessment Services) consult with the Project Management Branch in managing major projects.	Implemented
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	45	We recommend Service New Brunswick (Property Assessment Services) conduct lessons-learned analysis subsequent to implementing new technology and incorporate lessons learned.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Residential Property Assessment – Special Examination	Service New Brunswick Executive Management	2017	3	2	72	We recommend Service New Brunswick executive management ensure key risks associated with project proposals are clearly highlighted within the information presented to the Board for approval.	Implemented
Residential Property Assessment – Special Examination	Service New Brunswick Board of Directors	2017	3	2	73	We recommend the Service New Brunswick Board of Directors apply an appropriate level of scrutiny to highrisk project proposals as identified in the corporate risk register.	Implemented
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	79	We recommend Service New Brunswick (Property Assessment Services) prioritize its efforts to validate Gross Living Area data on the more complicated types of building.	Implemented
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	82	We recommend Service New Brunswick (Property Assessment Services) utilize aerial photography as a tool to improve, augment or verify data, not as the authoritative record.	Implemented
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	86	We recommend Service New Brunswick (Property Assessment Services) adequately resource future mass appraisal model development and implementation.	Not Implemented
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	88	We recommend Service New Brunswick (Property Assessment Services) require peer review for quality assurance when developing new mass appraisal models.	Not Implemented
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	91	We recommend Service New Brunswick (Property Assessment Services) regularly review the extent to which each property data element has an impact on property value and the benefit of collecting, maintaining and using such data in all future mass appraisal model development.	Not Implemented
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	92	We recommend Service New Brunswick (Property Assessment Services) capture the quality and condition of properties and properly analyze their impact on property value.	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	95	We recommend Service New Brunswick (Property Assessment Services) develop and document a formal definition of an error in property assessment.	Implemented
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	109	We recommend Service New Brunswick (Property Assessment Services) identify, correct, track, and publicly report on errors.	Implemented
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	110	We recommend Service New Brunswick (Property Assessment Services): <ul style="list-style-type: none"> <li>• conduct exploratory analysis on existing property data elements to determine completeness, accuracy and consistency; and</li> <li>• formalize and implement a process to monitor the integrity of data.</li> </ul>	Not Implemented
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	120	We recommend Service New Brunswick (Property Assessment Services) establish a Quality Assurance functional unit. The unit should: <ul style="list-style-type: none"> <li>• report to the Executive Director to maintain independence, avoid any potential conflict of interest, and ensure key information is provided;</li> <li>• monitor and report on the quality of project management; and</li> <li>• undertake a province-wide program to improve property data quality, with consistent training, tools, and standards in all regions.</li> </ul>	Implemented
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	132	We recommend Service New Brunswick (Property Assessment Services) enhance quality assurance by: <ul style="list-style-type: none"> <li>• developing parameters, policies and procedures for exception reports; and</li> <li>• ensuring exception reports are properly followed up.</li> </ul>	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	133	We recommend Service New Brunswick (Property Assessment Services) discontinue the practice of relying on property owner Requests for Review as a means of quality assurance.	Implemented
Residential Property Assessment – Special Examination	Department of Finance	2017	3	2	139	We recommend the Department of Finance propose to Cabinet that Finance assume responsibility for the administration of all: <ul style="list-style-type: none"> <li>• property tax policy changes; and</li> <li>• property tax benefit and relief programs.</li> </ul>	Implemented
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	145	We recommend Service New Brunswick (Property Assessment Services) issue annual property assessment notices separate from property tax bills that lists the real and true value of the property and explains clearly why the assessed value has changed from one year to the next.	Implemented
Residential Property Assessment – Special Examination	Finance and Treasury Board	2017	3	2	146	We recommend the Department of Finance issue property tax bills separate from the assessment notice and clearly demonstrate how property taxes are calculated, including all the applicable credits, deductions, and exemptions.	Not Implemented
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	150	We recommend Service New Brunswick (Property Assessment Services) appropriately engage staff throughout the organization in the development and implementation of major high risk change initiatives.	Implemented
Residential Property Assessment – Special Examination	Service New Brunswick Executive Director	2017	3	2	155	We recommend Service New Brunswick ensure the Executive Director of Assessment: <ul style="list-style-type: none"> <li>• has adequate time to fulfill his or her statutory obligation; and</li> <li>• encourages group cohesion between the units within Property Assessment Services.</li> </ul>	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Residential Property Assessment – Special Examination	Service New Brunswick Board of Directors	2017	3	2	156	To ensure the necessary independence to fulfill the Executive Director’s statutory obligations, we recommend: <ul style="list-style-type: none"> <li>• Service New Brunswick Board of Directors require the Executive Director of Property Assessment Services report directly and independently to the Board;</li> <li>• Service New Brunswick Board of Directors have authority for hiring and termination of Executive Director upon recommendation from the CEO; and</li> <li>• Performance appraisal and other administrative matters rest with SNB senior management as determined by the CEO.</li> </ul>	Implemented
Residential Property Assessment – Special Examination	Executive Council Office	2017	3	2	157	We recommend Executive Council Office provide Service New Brunswick’s Executive Director of Property Assessment Services full discretion to communicate independently as needed with the public.	Implemented
School District Purchase Cards	ASD-West	2017	5	2	36	We recommend school districts use the cardholder agreement in government policy AD-6405 Purchase Card and have cardholders sign the agreement before obtaining their purchase card and annually as required by the new policy.	Implemented
	ASD-North						Implemented
	ASD-East						Implemented
	ASD-South						Implemented
	DSF-Sud						Implemented
	DSF-Nord Est						Implemented
	DSF-Nord Ouest						Implemented
School District Purchase Cards	Finance and Treasury Board	2017	5	2	39	We recommend Treasury Board issue guidance for the application of government policy AD-2801 Travel Policy in regards to business meeting expenses.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
School District Purchase Cards	ASD-West	2017	5	2	43	We recommend school districts use purchase cards only for purchases that are authorized under government policies.	Implemented
	ASD-North						Implemented
	ASD-East						Implemented
	ASD-South						Implemented
	DSF-Sud						Implemented
	DSF-Nord Est						Implemented
	DSF-Nord Ouest						Implemented
School District Purchase Cards	Finance and Treasury Board	2017	5	2	47	We recommend the Office of the Comptroller issue guidance for making online purchases, including the risks associated with online shopping and security precautions that should be taken.	Implemented
School District Purchase Cards	ASD-West	2017	5	2	49	We recommend school districts monitor and enforce adherence to guidelines in the cardholder agreement and policy AD-6405 Purchase Card.	Implemented
	ASD-North						Implemented
	ASD-East						Implemented
	ASD-South						Implemented
	DSF-Sud						Implemented
	DSF-Nord Est						Implemented
	DSF-Nord Ouest						Implemented
School District Purchase Cards	ASD-West	2017	5	2	53	We recommend school districts provide education to cardholders on their responsibilities, the appropriate use of purchase cards, consequences for misuse, as well as transaction reconciliation procedures, before new cardholders begin to use their card and regularly for all cardholders.	Implemented
	ASD-North						Implemented
	ASD-East						Implemented
	ASD-South						Implemented
	DSF-Sud						Implemented
	DSF-Nord Est						Implemented
	DSF-Nord Ouest						Implemented
School District Purchase Cards	ASD-West	2017	5	2	54	We recommend school districts provide training to purchase card administrators and transaction approvers on the appropriate use of purchase cards and enforcement procedures.	Implemented
	ASD-North						Implemented
	ASD-East						Implemented
	ASD-South						Implemented
	DSF-Sud						Implemented
	DSF-Nord Est						N/A
	DSF-Nord Ouest						Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
School District Purchase Cards	ASD-West	2017	5	2	60	We recommend school districts segregate incompatible user responsibilities and system accesses as required by government policies AD-6402 Approval of Payments and AD-6405 Purchase Card.	Implemented
	ASD-North						Implemented
	ASD-East						Implemented
	ASD-South						Implemented
	DSF-Sud						Implemented
	DSF-Nord Est						Implemented
	DSF-Nord Ouest						Implemented
School District Purchase Cards	ASD-West	2017	5	2	65	We recommend school districts ensure sufficient documentation in support of purchase card transactions be provided by the cardholder, reviewed against applicable policies and guidelines and filed for future reference.	Implemented
	ASD-North						Implemented
	ASD-East						Implemented
	ASD-South						Implemented
	DSF-Sud						Implemented
	DSF-Nord Est						Implemented
	DSF-Nord Ouest						Implemented
School District Purchase Cards	ASD-West	2017	5	2	69	We recommend school districts monitor and enforce compliance with the provisions of the cardholder agreement in relation to timely submission of supporting documentation.	Implemented
	ASD-North						Implemented
	ASD-East						Implemented
	ASD-South						Implemented
	DSF-Sud						Implemented
	DSF-Nord Est						Implemented
	DSF-Nord Ouest						Implemented
School District Purchase Cards	ASD-West	2017	5	2	72	We recommend school districts review account coding and the amount of sales tax for each transaction entered into the financial system in order to provide accurate financial information.	Implemented
	ASD-North						Implemented
	ASD-East						Implemented
	ASD-South						Implemented
	DSF-Sud						Implemented
	DSF-Nord Est						Implemented
	DSF-Nord Ouest						Implemented
School District Purchase Cards	ASD-West	2017	5	2	85	We recommend school districts review cardholder listings regularly to ensure only active employees who purchase for the school districts have the appropriate type of purchase card with transaction and monthly limits that meet their purchasing needs.	Implemented
	ASD-North						Implemented
	ASD-East						Implemented
	ASD-South						Implemented
	DSF-Sud						Implemented
	DSF-Nord Est						Implemented
	DSF-Nord Ouest						Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
School District Purchase Cards	ASD-West	2017	5	2	86	We recommend school districts add a formal step in the termination process in order to ensure departing employees' cards are cancelled before their employment with the district ends.	Implemented
	ASD-North						Implemented
	ASD-East						Implemented
	ASD-South						Implemented
	DSF-Sud						Implemented
	DSF-Nord Est						Implemented
	DSF-Nord Ouest						Implemented
School District Purchase Cards	ASD-West	2017	5	2	87	We recommend school districts develop, document and implement procedures for the issuance and cancellation of purchase cards in consultation with the other school districts, with guidance from the Office of the Comptroller as needed, to ensure consistency and efficiency.	Not Implemented
	ASD-North						Implemented
	ASD-East						Implemented
	ASD-South						Implemented
	DSF-Sud						Implemented
	DSF-Nord Est						Implemented
	DSF-Nord Ouest						Implemented
School District Purchase Cards	ASD-West	2017	5	2	95	We recommend school districts document their regular monitoring of purchase card transactions to identify violations.	Implemented
	ASD-North						Implemented
	ASD-East						Implemented
	ASD-South						Implemented
	DSF-Sud						Implemented
	DSF-Nord Est						Implemented
	DSF-Nord Ouest						Implemented
School District Purchase Cards	ASD-West	2017	5	2	96	We recommend school districts develop, document and implement consistent enforcement procedures for non-compliant cardholders to enforce guidelines in consultation with the other school districts, with guidance from the Office of the Comptroller as needed, to ensure consistency and efficiency.	Implemented
	ASD-North						Implemented
	ASD-East						Implemented
	ASD-South						Implemented
	DSF-Sud						Implemented
	DSF-Nord Est						N/A
	DSF-Nord Ouest						Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
School District Purchase Cards	Education and Early Childhood Development	2017	5	2	97	We recommend the Department of Education and Early Childhood Development coordinate work on the implementation of our recommendations by all school districts.	Not Implemented
School District Purchase Cards	Education and Early Childhood Development	2017	5	2	98	We recommend the Department of Education and Early Childhood Development's internal audit function audit and report on school district purchase cards on a regular basis.	Not Implemented
WorkSafeNB Phase I – Governance	Post-Secondary Education, Training and Labour	2018	1	2	61	We recommend the Department of Post-Secondary Education, Training and Labour: <ul style="list-style-type: none"> <li>• initiate a process to ensure appointments are completed in a timely manner;</li> <li>• comply with provincial legislation and government policy when recommending the appointment of board members under the Act; and</li> <li>• clearly document the appointment process and provide clear rationale for appointment recommendations made to government.</li> </ul>	Implemented
WorkSafeNB Phase I – Governance	Post-Secondary Education, Training and Labour	2018	1	2	66	We recommend the Department of Post-Secondary Education, Training and Labour ensure future recommendations to government for WorkSafeNB appointments do not create a conflict of interest or result in reduced independence of the corporation.	Implemented
WorkSafeNB Phase I – Governance	Executive Council Office and the	2018	1	2	83	We recommend the Executive Council Office and the Department of Post-Secondary Education, Training and Labour co-ordinate their efforts to provide timely decisions for future WorkSafeNB appointments.	Implemented
	Post-Secondary Education, Training and Labour						Implemented
WorkSafeNB Phase I – Governance	Post-Secondary Education, Training and Labour	2018	1	2	90	We recommend the Department of Post-Secondary Education, Training and Labour clearly state its requirements and expectations in the mandate letter.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
WorkSafeNB Phase I – Governance	Post- Secondary Education, Training and Labour	2018	1	2	98	<p>We recommend the Department of Post-Secondary Education, Training and Labour comply with the requirements of the <i>Accountability and Continuous Improvement Act</i> by:</p> <ul style="list-style-type: none"> <li>• issuing mandate letters annually; and</li> <li>• enforcing WorkSafeNB submission of annual plan per requirements of the Act.</li> </ul>	Implemented
WorkSafeNB Phase I – Governance	Post- Secondary Education, Training and Labour	2018	1	2	103	<p>We recommend the Department of Post-Secondary Education, Training and Labour monitor and publicly report on the progress of WorkSafeNB in meeting the requirements and expectations provided in Department mandate letters.</p>	Implemented
WorkSafeNB Phase I – Governance	WorkSafeNB Board of Directors	2018	1	2	124	<p>We recommend the WorkSafeNB board of directors review its committee structures and practices to:</p> <ul style="list-style-type: none"> <li>• select participating board members to chair committees;</li> <li>• ensure per diem payments are made only to committee members for committee meetings;</li> <li>• ensure membership is aligned with board needs and competencies are sufficient to address committee requirements;</li> <li>• develop and implement competencies for committee membership; and</li> <li>• develop and implement a plan to evaluate committee performance on an annual basis.</li> </ul>	Implemented
WorkSafeNB Phase I – Governance	WorkSafeNB Board of Directors	2018	1	2	131	<p>We recommend the WorkSafeNB board of directors and the Department of Post-Secondary Education, Training and Labour jointly develop, document and implement a succession strategy to ensure:</p> <ul style="list-style-type: none"> <li>• timely recruitment of all board positions, including the chair and vice-chair and,</li> <li>• effective staggering of board member terms.</li> </ul>	Not Implemented
	Post- Secondary Education, Training and Labour						Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
WorkSafeNB Phase I – Governance	WorkSafeNB Board of Directors	2018	1	2	132	We recommend the WorkSafeNB board of directors develop, document and implement a succession strategy for the President and Chief Executive Officer position.	Not Implemented
WorkSafeNB Phase I – Governance	WorkSafeNB Board of Directors	2018	1	2	137	We recommend the WorkSafeNB board of directors fully develop, regularly update and utilize a board competency matrix for, at a minimum: <ul style="list-style-type: none"> <li>• evaluating board member development requirements;</li> <li>• identifying development opportunities for board members; and</li> <li>• recruiting new board members to address competency and skillset needs.</li> </ul>	Implemented
WorkSafeNB Phase I – Governance	WorkSafeNB Board of Directors	2018	1	2	141	We recommend the WorkSafeNB board of directors develop performance expectations for board positions and undertake annual performance evaluations for at least the board chair.	Implemented
WorkSafeNB Phase I – Governance	WorkSafeNB	2018	1	2	147	We recommend WorkSafeNB provide board information packages well in advance of board meetings and focus information presented to meet the board's decision-making requirements using documentation such as executive summaries.	Implemented
WorkSafeNB Phase I – Governance	WorkSafeNB Board of Directors	2018	1	2	150	We recommend the WorkSafeNB board of directors develop, document and implement an orientation program for new board members and a development plan for all board members.	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
WorkSafeNB Phase I – Governance	WorkSafeNB	2018	1	2	160	<p>We recommend WorkSafeNB, as part of its annual planning and reporting processes:</p> <ul style="list-style-type: none"> <li>• fully develop long-term strategic goals and objectives and define measurable targets for all key performance indicators;</li> <li>• include the strategic requirements of the government mandate letter as part of its strategic planning process;</li> <li>• develop an operational action plan designed to implement the long-term strategic direction of the corporation; and</li> <li>• submit an annual plan to the Department focused on goals and objectives it intends to complete over the period of the plan, as required under the <i>Accountability and Continuous Improvement Act</i>.</li> </ul>	Implemented
WorkSafeNB Phase I – Governance	WorkSafeNB Board of Directors	2018	1	2	167	<p>We recommend the WorkSafeNB board of directors:</p> <ul style="list-style-type: none"> <li>• establish a CEO performance agreement that ties CEO performance to the corporation's strategy and results; and</li> <li>• conduct an annual CEO performance evaluation against the documented expectations.</li> </ul>	Implemented
WorkSafeNB Phase I – Governance	WorkSafeNB	2018	1	2	186	<p>We recommend WorkSafeNB:</p> <ul style="list-style-type: none"> <li>• include comparable New Brunswick public sector entities when undertaking compensation market comparisons in order to meet mandate letter requirements; and</li> <li>• maintain clearly documented rationale for decisions not in alignment with the Department's mandate letters.</li> </ul>	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
WorkSafeNB Phase I – Governance	WorkSafeNB Board of Directors	2018	1	2	207	We recommend the WorkSafeNB board of directors ensure current travel expense policy is enforced and revise it to: <ul style="list-style-type: none"> <li>clearly define acceptable board and employee travel expense practices; and</li> <li>align with public service Part I policy where applicable to board and employee travel.</li> </ul>	Implemented
WorkSafeNB Phase I – Governance	WorkSafeNB	2018	1	2	210	We recommend WorkSafeNB provide full public disclosure of board and executive compensation and expense information.	Implemented
Addiction and Mental Health Services in Provincial Adult Correctional Institutions	Health	2018	1	3	58	We recommend the Department of Health provide clear direction through legislation and regulation as to who is responsible for health services including addiction and mental health services in provincial correctional institutions.	Not Implemented
Addiction and Mental Health Services in Provincial Adult Correctional Institutions	Health	2018	1	3	67	We recommend the Department of Health, in consultation with the Department of Justice and Public Safety and other relevant parties, complete an integrated service delivery model for addictions and mental health services in New Brunswick correctional institutions. Existing agreements should be redrafted to meet the requirements of this service delivery model.	Not Implemented
	Justice and Public Safety						Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Addiction and Mental Health Services in Provincial Adult Correctional Institutions	Health	2018	1	3	72	We recommend the Department of Health and the Department of Justice and Public Safety collaborate to capture and share addiction and mental health data. This data should be used to identify addiction and mental health needs in New Brunswick correctional institutions and develop strategic service delivery plans.	Implemented
	Justice and Public Safety						Not Implemented
Addiction and Mental Health Services in Provincial Adult Correctional Institutions	Justice and Public Safety (New Brunswick Corrections)	2018	1	3	84	We recommend the Department of Justice and Public Safety (New Brunswick Corrections) in consultation with the Department of Health implement a recognized mental health screening tool in the admissions process.	Implemented
Addiction and Mental Health Services in Provincial Adult Correctional Institutions	Health	2018	1	3	90	We recommend the Department of Health, in coordination with the Department of Justice and Public Safety, provide training on mental health screening to nursing staff and admission officers.	Not Implemented
	Justice and Public Safety						Not Implemented
Addiction and Mental Health Services in Provincial Adult Correctional Institutions	Health	2018	1	3	93	We recommend the Department of Health ensure nursing staff within a correctional institution receive access to, or notification of, client records in the Client Service Delivery System (CSDS). This will allow validation of treatment history and treatment options.	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Addiction and Mental Health Services in Provincial Adult Correctional Institutions	Justice and Public Safety	2018	1	3	100	We recommend the Department of Justice and Public Safety amend its admission process to: <ul style="list-style-type: none"> <li>• eliminate duplication of effort in admissions;</li> <li>• improve the quality of inmate mental health data; and</li> <li>• incorporate best practices in mental health screening.</li> </ul>	Implemented
Addiction and Mental Health Services in Provincial Adult Correctional Institutions	Health	2018	1	3	105	We recommend the Department of Health and the Department of Justice and Public Safety ensure inmates flagged from the screening protocol be referred to a qualified mental health professional for a comprehensive mental health assessment to develop a treatment plan.	Implemented
	Justice and Public Safety						Implemented
Addiction and Mental Health Services in Provincial Adult Correctional Institutions	Health	2018	1	3	117	We recommend the Department of Health and the Department of Justice and Public Safety collaborate to ensure addiction and mental health counselling and therapy treatment options are available for inmates in provincial correctional institutions.	Implemented
	Justice and Public Safety						Implemented
Addiction and Mental Health Services in Provincial Adult Correctional Institutions	Health	2018	1	3	118	We recommend the Department of Health and the Department of Justice and Public Safety use integrated clinical teams for assisting adults in custody, similar to the approach taken in the youth facility.	Not Implemented
	Justice and Public Safety						Not implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Addiction and Mental Health Services in Provincial Adult Correctional Institutions	Health	2018	1	3	119	We recommend the Department of Health and the Department of Justice and Public Safety support community based addiction and mental health programs to treat inmates inside the correctional institution due to the logistical and security challenges of bringing inmates to community treatment centres.	Implemented
	Justice and Public Safety						Not Implemented
Addiction and Mental Health Services in Provincial Adult Correctional Institutions	Health	2018	1	3	124	We recommend the Department of Health ensure addiction treatment services are made available to inmates in provincial correctional institutions.	Implemented
Addiction and Mental Health Services in Provincial Adult Correctional Institutions	Health	2018	1	3	130	We recommend the Department of Justice and Public Safety and the Department of Health ensure all provincial correctional institutions have continuous access to emergency mental health services.	Not Implemented
	Justice and Public Safety						Not Implemented
Addiction and Mental Health Services in Provincial Adult Correctional Institutions	Justice and Public Safety	2018	1	3	134	We recommend the Department of Justice and Public Safety implement a formulary for medications for use within all provincial correctional institutions. Where possible the formulary should be aligned with drug protocols in Federal penitentiaries.	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Addiction and Mental Health Services in Provincial Adult Correctional Institutions	Justice and Public Safety	2018	1	3	140	We recommend the Department of Justice and Public Safety implement an individualized protocol approach for inmates with mental health issues in segregation such as is used by Correctional Service Canada. Individualized protocols should be integrated into treatment plans and reviewed by mental health professionals.	Not Implemented
Addiction and Mental Health Services in Provincial Adult Correctional Institutions	Health	2018	1	3	151	We recommend the Department of Health and the Department of Justice and Public Safety map out all services currently available to clients with addiction and mental health issues who are also involved in the criminal justice system. This information should then be used when developing the integrated service delivery model.	Not Implemented
	Justice and Public Safety						Implemented
Addiction and Mental Health Services in Provincial Adult Correctional Institutions	Health	2018	1	3	152	We recommend the Department of Health and the Department of Justice and Public Safety develop appropriate protocols to ensure continued services for addiction and mental health clients who are placed in custody in provincial correctional institutions.	Not Implemented
	Justice and Public Safety						Not Implemented
Improving Student Performance: A New Brunswick Challenge	Department of Education and Early Childhood Development	2018	2	2	58	We recommend the Department of Education and Early Childhood Development maintain the current 10-year provincial education plans until they expire in 2026, to allow the education system to stabilize and allow for evaluation of progress. Any adjustments to the plans should be collaborative.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Improving Student Performance: A New Brunswick Challenge	Department of Education and Early Childhood Development	2018	2	2	59	We recommend the Department of Education and Early Childhood Development prior to implementing major changes that impact student performance, including changes to the French immersion program, prepare a detailed implementation plan with: <ul style="list-style-type: none"> <li>• a realistic time schedule;</li> <li>• consideration of all supports that need to be in place for the change to be successful, such as human resources, curricula, teacher training, tools and methodologies;</li> <li>• adequate funding; and</li> <li>• a comprehensive risk assessment of the change's impact on operations and other ongoing initiatives at department, school district and school levels as well as risk mitigation strategies.</li> </ul>	Implemented
Improving Student Performance: A New Brunswick Challenge	Department of Education and Early Childhood Development	2018	2	2	91	We recommend the Department of Education and Early Childhood Development stabilize the provincial assessment programs to allow for trend analysis of student performance results for decision making.	Implemented
Improving Student Performance: A New Brunswick Challenge	Department of Education and Early Childhood Development	2018	2	2	47	We recommend the Department of Education and Early Childhood Development in collaboration with the school districts, analyze results of provincial assessments to identify root causes of poor performance and take corrective action to improve student performance in reading, math and science.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Improving Student Performance: A New Brunswick Challenge	Department of Education and Early Childhood Development	2018	2	2	66	We recommend the Department of Education and Early Childhood Development work with school districts, other departments and community-based organizations where applicable to: <ul style="list-style-type: none"> <li>• identify and address the challenges to achieving the provincial targets for reading, math and science;</li> <li>• present to government options to address the challenges;</li> <li>• develop standards for student absence tracking and measurement to better monitor student attendance; and</li> <li>• take corrective action to improve student attendance.</li> </ul>	Implemented
Improving Student Performance: A New Brunswick Challenge	Department of Education and Early Childhood Development	2018	2	2	113	We recommend the Department of Education and Early Childhood Development facilitate the sharing of successes and best practices between the Anglophone and Francophone sectors.	Implemented
Improving Student Performance: A New Brunswick Challenge	Department of Education and Early Childhood Development	2018	2	2	81	We recommend the Department of Education and Early Childhood Development in collaboration with the school districts: <ul style="list-style-type: none"> <li>• ensure school improvement plans are prepared and reviewed annually as required by the Education Act,</li> <li>• demonstrate school improvement plans align with the provincial education plan, and</li> <li>• monitor the extent to which school improvement goals are being met.</li> </ul>	Implemented
Improving Student Performance: A New Brunswick Challenge	Department of Education and Early Childhood Development	2018	2	2	82	We recommend the Department of Education and Early Childhood Development in collaboration with the District Education Councils, ensure District Education Councils self-evaluate their performance annually.	Implemented

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Improving Student Performance: A New Brunswick Challenge	Department of Education and Early Childhood Development	2018	2	2	79	We recommend the Department of Education and Early Childhood Development in consultation with school districts, review the <i>Education Act</i> in light of the current operating environment to ensure expectations are clear, relevant and realistic.	Implemented
Improving Student Performance: A New Brunswick Challenge	Department of Education and Early Childhood Development	2018	2	2	80	We recommend the Department of Education and Early Childhood Development track, receive, review and take action on school district plans and reports, and hold all parties accountable as required by the <i>Education Act</i> .	Implemented
Improving Student Performance: A New Brunswick Challenge	Department of Education and Early Childhood Development	2018	2	2	87	We recommend the Department of Education and Early Childhood Development develop standards for teacher performance and provide tools to support the school districts in: <ul style="list-style-type: none"> <li>• evaluating staff performance regularly as required by the <i>Education Act</i>; and</li> <li>• taking action to improve staff performance where needed.</li> </ul>	Not Implemented
Improving Student Performance: A New Brunswick Challenge	Department of Education and Early Childhood Development	2018	2	2	35	We recommend the Department of Education and Early Childhood Development publicly provide plans to improve when assessment results show targets for reading, math and science were not met.	Implemented
Improving Student Performance: A New Brunswick Challenge	Department of Education and Early Childhood Development	2018	2	2	36	We recommend the Department of Education and Early Childhood Development make it easy to find the results of provincial assessments by displaying them prominently on its website.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Improving Student Performance: A New Brunswick Challenge	Department of Education and Early Childhood Development	2018	2	2	102	We recommend the Department of Education and Early Childhood Development publicly report New Brunswick students' performance on national and international tests on its website and inform the public when these results are available.	Implemented
WorkSafeNB Phase II – Management of Injured Workers' Claims	WorkSafeNB	2018	2	3	36	We recommend WorkSafeNB automate the claims management system to allow electronic submission and processing of claims documents, to reduce work and speed up intake and adjudication processes.	Not Implemented
WorkSafeNB Phase II – Management of Injured Workers' Claims	WorkSafeNB	2018	2	3	40	We recommend claims be sent directly to an adjudicator after initial intake team gathers personal information and accident details.	Implemented
WorkSafeNB Phase II – Management of Injured Workers' Claims	WorkSafeNB	2018	2	3	41	We recommend WorkSafeNB uses separate "Report of Accident" forms for the employer and employee.	Implemented
WorkSafeNB Phase II – Management of Injured Workers' Claims	WorkSafeNB	2018	2	3	48	We recommend WorkSafeNB focus on return to work during adjudication by: <ul style="list-style-type: none"> <li>• identifying risks to return to work;</li> <li>• prioritizing complex claims, and</li> <li>• initiating a plan to address barriers.</li> </ul>	Not Implemented
WorkSafeNB Phase II – Management of Injured Workers' Claims	WorkSafeNB	2018	2	3	49	We recommend WorkSafeNB communicate a detailed case plan with: <ul style="list-style-type: none"> <li>• return to work goals;</li> <li>• proposed treatments; and</li> <li>• forecast date for recovery.</li> </ul>	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	53	We recommend WorkSafeNB develop a treatment plan right after a claim is accepted and enable the adjudicator to communicate it to the injured workers.	Implemented
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	54	We recommend WorkSafeNB use disability duration guidelines to provide a forecast of return to work and include it in the initial decision letter sent to injured workers.	Implemented
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	59	We recommend WorkSafeNB require case managers discuss with injured workers their abilities, functional limitations and restrictions in determining the modified return to work plan.	Implemented
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	60	We recommend WorkSafeNB improve the adjudication decision making process by requiring adjudicators to document in the claim management system decision rationale with the key legislation and operational policy.	Not Implemented
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	63	We recommend WorkSafeNB include a clear explanation of potential eligible benefits with the initial decision letter to injured workers.	Implemented
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	66	We recommend WorkSafeNB develop specific competencies for the adjudication role and require all successful applicants to meet those competencies.	Not Implemented
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	75	We recommend WorkSafeNB update its guidance to promote early referrals to the workers rehabilitation centre, to maximize return to work outcomes.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	81	We recommend WorkSafeNB formalize the authority and role of the medical advisor and ensure both medical advisors and case managers understand their respective roles regarding medical opinions.	Implemented
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	82	We recommend WorkSafeNB: <ul style="list-style-type: none"> <li>• require medical advisor opinions to be formally documented and be restricted to the specifics of the medical condition; and</li> <li>• have templated, specific questions for case managers to ask medical advisors.</li> </ul>	Implemented
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	84	We recommend WorkSafeNB have a plan to: <ul style="list-style-type: none"> <li>• follow up with the injured worker in relation to treatment progress;</li> <li>• closely monitor claims with modified return to work to ensure the modified work is suitable; and</li> <li>• communicate with health care providers involved in relation to Workers’ progress.</li> </ul>	Not Implemented
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	88	We recommend WorkSafeNB develop expertise for complex and sensitive conditions among case managers by allocating specific types of injuries to certain case managers and offering professional development opportunities.	Implemented
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	97	We recommend WorkSafeNB: <ul style="list-style-type: none"> <li>• expand the duration and level of detail in case manager training; and</li> <li>• enhance ongoing training for existing staff.</li> </ul>	Not Implemented
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	98	We recommend WorkSafeNB monitor claims managed and provide feedback to staff on an ongoing basis to ensure adherence to policy and consistency among regions.	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	101	We recommend WorkSafeNB annually review long term disability clients with a potential for return to work (for example, a change in functional abilities or a change in the labour market availability) to determine if the claim is still suitable for long term disability.	Implemented
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	104	We recommend WorkSafeNB propose to amend the legislation so that appeals go to the Issues Resolution Office of WorkSafeNB as a mandatory first step before an appellant can file an appeal with the Workers Compensation Appeals Tribunal.	Implemented
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	107	We recommend WorkSafeNB develop Key Performance Indicators which are relevant to the performance of its internal processes.	Not Implemented
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	109	We recommend WorkSafeNB define targets for its Key Performance Indicators and clearly state these on performance reports.	Not Implemented
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	111	We recommend WorkSafeNB link: <ul style="list-style-type: none"> <li>• key performance indicators to strategic goals; and</li> <li>• improvement initiatives to the Key Performance Indicators identified.</li> </ul>	Implemented
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	115	We recommend WorkSafeNB reallocate administrative tasks, such as loss of earnings benefit calculations, from case managers to administrative staff.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	119	We recommend WorkSafeNB build tools into the claims management system to free up staff from routine and repetitive tasks so they can focus on progress and treatments of injuries. Such tools would include: <ul style="list-style-type: none"> <li>• enhanced data mining capabilities;</li> <li>• system reminders to update client information;</li> <li>• auto-complete forms; and</li> <li>• automated medical claims processing.</li> </ul>	Not Implemented
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	131	When tendering the contract for medical services again in 2019, we recommend WorkSafeNB: <ul style="list-style-type: none"> <li>• ensure tender requirements are comprehensive to minimize the need for significant changes after the tender is issued; and</li> <li>• follow procurement regulations and best practices to ensure transparency, fairness, and competitiveness of the bidding process.</li> </ul>	Not Implemented
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	133	We recommend WorkSafeNB use a shorter initial term with an option to renew, when the contract for medical services is tendered in 2019.	Not Implemented
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	135	We recommend that WorkSafeNB include contract terms addressing intellectual property rights in future contracts for medical and rehabilitation services.	Not Implemented
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	141	We recommend WorkSafeNB use progress reports received from physiotherapy clinics to monitor injured workers during treatment.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Medicare Cards	Department of Health	2019	1	2	37	We recommend Medicare develop an online application process similar to other provinces to allow individuals to apply directly to Medicare for a Medicare card.	*
Medicare Cards	Department of Health	2019	1	2	38	We recommend Medicare work with the Government of Canada to expedite the receipt of documentation required to process applications for a Medicare card for new immigrants residing in New Brunswick.	*
Medicare Cards	Department of Health	2019	1	2	45	We recommend Medicare analyze whether it would achieve a positive payback by investing additional resources in identifying individuals with a NB Medicare card who have become ineligible. If Medicare determines there are benefits to doing more in this area, it should enhance its processes for monitoring the continued eligibility of cardholders.	*
Medicare Cards	Department of Health	2019	1	2	58	We recommend Medicare determine if the anticipated cost savings from moving to an automatic Medicare card renewal process were achieved, and whether those cost savings are sufficient to offset the additional risk associated with adopting that process.	*
Medicare Cards	Department of Health	2019	1	2	59	We further recommend if the savings achieved by the change were not sufficient to offset the additional risks it has taken on, Medicare reverse the automatic renewal process.	*
Medicare Cards	Department of Health	2019	1	2	60	Regardless of the renewal process it employs, we recommend Medicare develop procedures to verify mailing addresses before sending out renewal documents in the future.	*

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Medicare Cards	Department of Health	2019	1	2	66	We recommend Medicare evaluate associated risks as well the necessity of having two private organizations contracted to produce and distribute Medicare Cards instead of one.	*
Medicare Cards	Department of Health	2019	1	2	67	We recommend Medicare obtain a CSAE 3416 report on controls annually from Medavie/CPI in connection with the card production and distribution services provided by the two third party providers.	*
Medicare Cards	Department of Health	2019	1	2	75	We recommend Medicare, as a minimum, add photo identification to NB Medicare cards to enhance card security.	*
Medicare Cards	Department of Health	2019	1	2	76	We recommend Medicare provide information on its website as to the circumstances in which the public should report suspected cases of inappropriate use of Medicare cards, and how that reporting should be done. Fully addressing this area would likely require Medicare to develop and promote a direct tip line.	*
Medicare Cards	Department of Health	2019	1	2	77	We further recommend Medicare assign responsibility for following up on any tips received.	*
Medicare Cards	Department of Health	2019	1	2	82	We recommend that Medicare upgrade their registration system to reduce the number of manual procedures required to administer the registration process.	*
Medicare Cards	Department of Health	2019	1	2	88	We recommend Medicare negotiate a reciprocal billing arrangement with the Province of Quebec, based upon the arrangements now in place between New Brunswick and other provinces.	*

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Medicare Cards	Department of Health	2019	1	2	91	We recommend Medicare's contracts with Service New Brunswick and Medavie Blue Cross be amended to include performance metrics and related reporting requirements.	*
Medicare Cards	Department of Health	2019	1	2	96	We recommend that Medicare prepare a staffing plan to help it develop the capacity to implement necessary changes to the Medicare card program while maintaining current operations at an acceptable level.	*
Medicare Cards	Department of Health	2019	1	2	99	We recommend Medicare: <ul style="list-style-type: none"> <li>• develop key performance indicators to allow assessment of Medicare performance;</li> <li>• set performance targets and measure actual results against those targets; and</li> <li>• publicly report the results on an annual basis.</li> </ul>	*
Outsourcing of Highway Maintenance and Construction Work	Department of Transportation and Infrastructure	2019	1	3	34	We recommend the Department of Transportation and Infrastructure develop an evidence based outsourcing policy and a decision making framework to guide which programs and activities to outsource.	*
Outsourcing of Highway Maintenance and Construction Work	Department of Transportation and Infrastructure	2019	1	3	39	We recommend the Department of Transportation and Infrastructure assess the risk of over dependence on a single supplier when making outsourcing decisions.	*
Outsourcing of Highway Maintenance and Construction Work	Department of Transportation and Infrastructure	2019	1	3	47	We recommend the Department of Transportation and Infrastructure record, track and regularly report on the extent and composition of outsourced maintenance and construction work.	*

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Outsourcing of Highway Maintenance and Construction Work	Department of Transportation and Infrastructure	2019	1	3	55	We recommend the Department of Transportation and Infrastructure evaluate how road work such as chipsealing is sourced and delivered in all districts following an objective and evidence-based cost benefit analysis.	*
Outsourcing of Highway Maintenance and Construction Work	Department of Transportation and Infrastructure	2019	1	3	62	We recommend the Department of Transportation and Infrastructure include capital investment in critical equipment when planning the most cost-effective manner to deliver road repairs.	*
Outsourcing of Highway Maintenance and Construction Work	Department of Transportation and Infrastructure	2019	1	3	68	We recommend the Department of Transportation and Infrastructure source capital equipment through the most cost-effective means as demonstrated by a business case analysis.	*
Outsourcing of Highway Maintenance and Construction Work	Department of Transportation and Infrastructure	2019	1	3	78	We recommend the Department of Transportation and Infrastructure source bridge and culvert replacement work in an evidenced-based, cost-effective and timely manner.	*
Overdue Property Tax: Collections and Forgiveness	Department of Finance	2019	1	4	34	We recommend the Department of Finance develop a policy for its use of section 25 of the Real Property Tax Act to improve collections of overdue property tax. This section states that a person in whose name real property is assessed, who fails to pay the taxes on that real property, commits an offence punishable under part II of the Provincial Offences Procedure Act.	*
Overdue Property Tax: Collections and Forgiveness	Department of Finance	2019	1	4	35	We recommend the Department of Finance calculate and track the impact of forgiven municipal property tax on the Province's expenses.	*

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Overdue Property Tax: Collections and Forgiveness	Department of Finance	2019	1	4	36	We recommend the Department of Finance: <ul style="list-style-type: none"> <li>• clarify performance expectations of Service New Brunswick in collecting overdue property tax; and</li> <li>• monitor Service New Brunswick's performance against pre-defined performance indicators and targets.</li> </ul>	*
Overdue Property Tax: Collections and Forgiveness	Department of Finance	2019	1	4	51	We recommend the Department of Finance set detailed eligibility criteria for property tax forgiveness to ensure consistency of forgiveness decisions.	*
Overdue Property Tax: Collections and Forgiveness	Department of Finance	2019	1	4	52	We recommend the Department of Finance request the Office of the Comptroller internal audit group perform periodic reviews of system controls.	*
Overdue Property Tax: Collections and Forgiveness	Department of Finance	2019	1	4	53	We recommend the Department of Finance consult with Treasury Board to determine whether the 2014 directive to review the <i>Real Property Tax Act</i> is still appropriate.	*
City of Saint John Agreement – Special Review	Executive Council Office	2019	1	5	29	We recommend the Executive Council Office ensure funding decisions by Cabinet: <ul style="list-style-type: none"> <li>• follow due process with proper approval by all relevant parties;</li> <li>• are justified by a documented business case, detailed financial analysis and clear rationale for critical decisions; and</li> <li>• are supported by a documented legal review prior to decisions being made</li> </ul>	*
City of Saint John Agreement – Special Review	Executive Council Office	2019	1	5	33	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.	*

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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"> <li>• funding agreements do not effectively override the spirit and intent of legislation, such as: <ul style="list-style-type: none"> <li>• subsection 100(8) of the <i>Local Governance Act</i> discouraging ongoing deficits; and</li> <li>• the need for an appropriation in advance of expending provincial funds as per the <i>Financial Administration Act</i>;</li> <li>• 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"> <li>• an appropriations clause based on legal advice to ensure proper budget authority is obtained; and</li> <li>• a clause requiring financial reports follow Public Sector Accounting Standards;</li> <li>• a sufficient multi-year appropriation is obtained to cover all legally committed funding over the life of the agreement.</li> </ul> </li> </ul> </li> </ul>	*
	Finance and Treasury Board					*	
City of Saint John Agreement – Special Review	Executive Council Office	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.	*

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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"> <li>• are complete and authorized prior to making payments under the agreement;</li> <li>• contain clauses to mitigate risk and protect the taxpayer;</li> <li>• include clear, measurable deliverables;</li> <li>• include monitoring mechanisms; and</li> <li>• are monitored to ensure key deliverables, such as committee reports, are completed as required</li> </ul>	*
City of Saint John Agreement – Special Review	Finance and Treasury Board	2019	1	5	85	<p>We recommend Treasury Board Secretariat/ provincial <i>Comptroller review and update the Financial Administration Act</i> to:</p> <ul style="list-style-type: none"> <li>• modernize the Act with respect to payments, accruals and conformance with Public Sector Accounting Standards;</li> <li>• increase clarity for key financial officers processing payments throughout government to know if proper budget authority exists; and</li> <li>• provide for budget appropriations for multi-year agreements at the time in which funds are legally committed.</li> </ul>	*

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Provincial Funding to Universities and Maritime College of Forest Technology	Legislative Assembly	2019	2	2	28	We recommend the Legislative Assembly select a standing committee, such as the Public Accounts Committee, to hold funding recipients such as universities accountable for funds received and performance achieved and require annual appearances before the committee, or as the committee determines appropriate.	*
Provincial Funding to Universities and Maritime College of Forest Technology	Department of Post-Secondary Education, Training and Labour	2019	2	2	30	We recommend the Department develop and execute a workplan to fulfill the accountability mechanisms included in the 2017/18 to 2020/21 MOU.	*
Provincial Funding to Universities and Maritime College of Forest Technology	Department of Post-Secondary Education, Training and Labour	2019	2	2	32	We recommend the Department, as a minimum, implement the following accountability mechanisms for university funding: <ul style="list-style-type: none"> <li>• Establish measurable outcomes;</li> <li>• For initiatives or areas of interest, establish working committees who report annually to the Minister on progress and achievement of objectives;</li> <li>• Use key performance indicators;</li> <li>• Require annual reporting to the Minister using a standard template; and</li> <li>• Require executive compensation contracts be publicly available.</li> </ul>	*
Provincial Funding to Universities and Maritime College of Forest Technology	Department of Post-Secondary Education, Training and Labour	2019	2	2	38	We recommend the Department report publicly on the outcomes achieved from the funding provided to universities and MCFT.	*

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Provincial Funding to Universities and Maritime College of Forest Technology	Department of Post-Secondary Education, Training and Labour	2019	2	2	44	We recommend the Department require MCFT make available online its current and past (five years minimum) audited financial statements, as well as an annual report of its activities, to ensure it is publicly accountable for the funding it receives from the Province.	*
Provincial Funding to Universities and Maritime College of Forest Technology	Department of Post-Secondary Education, Training and Labour	2019	2	2	50	We recommend the Department communicate the restrictions on the use of funding in the annual funding letter to universities.	*
Provincial Funding to Universities and Maritime College of Forest Technology	Department of Post-Secondary Education, Training and Labour	2019	2	2	51	We recommend the Department obtain assurances from the universities that the restrictions or conditions on the use of unrestricted funds have been complied with. For example, this could be achieved by requiring a certification from the head of the institution and a senior financial representative or by requesting a compliance opinion from the universities' auditors.	*
Provincial Funding to Universities and Maritime College of Forest Technology	Department of Post-Secondary Education, Training and Labour	2019	2	2	58	To achieve better performance on desired outcomes, we recommend the Department provide funding for program expansion, or other agreements, only after desired outcomes or targets have been achieved.	*
Provincial Funding to Universities and Maritime College of Forest Technology	Department of Post-Secondary Education, Training and Labour	2019	2	2	65	We recommend the Department take corrective action in a timely manner when expected performance targets have not been achieved.	*

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Provincial Funding to Universities and Maritime College of Forest Technology	Department of Post-Secondary Education, Training and Labour	2019	2	2	69	We recommend the policy for restricted operating grants be followed, or the Department reconsider the appropriateness of the 1-year carry forward limit and amend the policy accordingly.	*
Provincial Funding to Universities and Maritime College of Forest Technology	Department of Post-Secondary Education, Training and Labour	2019	2	2	88	We recommend the Department, in consultation with the universities, re-examine the relevance of the current funding formula and its components, such as the weighting of the various programs, to ensure it continues to be the most suitable choice to allocate funding to universities and to motivate the achievement of funding objectives.	*
Group Homes and Specialized Placements	Department of Social Development	2019	2	3	53	We recommend the Department of Social Development: <ul style="list-style-type: none"> <li>• develop and implement Child in Care practice standards to specifically address children taken into temporary care; and</li> <li>• develop and implement standards for specialized placements.</li> </ul>	*
Group Homes and Specialized Placements	Department of Social Development	2019	2	3	59	We recommend the Department of Social Development: <ul style="list-style-type: none"> <li>• include in their standards, specific key performance indicators for each standard;</li> <li>• set a minimum level of performance in line with the performance indicator(s) specified; and</li> <li>• update monitoring procedures to include guidance in measuring the performance indicator(s) for each standard.</li> </ul>	*

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Group Homes and Specialized Placements	Department of Social Development	2019	2	3	66	We recommend the Department of Social Development integrate key procedures, guidelines, policies and standards into their current and future standards.	*
Group Homes and Specialized Placements	Department of Social Development	2019	2	3	67	We recommend the Department of Social Development revise the: <ul style="list-style-type: none"> <li>• Children's Residential Services Practice Standards for Child in Care Residential Centres; and</li> <li>• Children's Residential Centre Service Standards for Operators to increase integration with policies, guidelines, procedures and other mandatory standards.</li> </ul>	*
Group Homes and Specialized Placements	Department of Social Development	2019	2	3	95	We recommend the Department of Social Development develop and implement standardized service level agreements across all regions for all specialized placement facilities.	*
Group Homes and Specialized Placements	Department of Social Development	2019	2	3	101	We recommend the Department of Social Development develop and implement a documented strategy to address group home capacity and service delivery challenges facing the Province. This strategy must align with current Provincial child welfare strategies.	*
Group Homes and Specialized Placements	Department of Social Development	2019	2	3	108	We recommend the Department of Social Development: <ul style="list-style-type: none"> <li>• forecast regional and provincial demand for placement services; and</li> <li>• standardize resource planning procedures to be used by regions and implemented provincially.</li> </ul>	*

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Group Homes and Specialized Placements	Department of Social Development	2019	2	3	115	We recommend the Department of Social Development design and implement case planning procedures for regional personnel, including: <ul style="list-style-type: none"> <li>• standardized content requirements supporting achievable outcomes for children taken into care; and</li> <li>• regular case plan review and revision requirements to conform with standards.</li> </ul>	*
Group Homes and Specialized Placements	Department of Social Development	2019	2	3	121	We recommend the Department of Social Development: <ul style="list-style-type: none"> <li>• comply with standards and jointly develop care plans with group home and specialized placement Operators;</li> <li>• standardize requirements and documented procedures for care plans to include objectives and actions that align with Department case plans; and</li> <li>• set specific requirements for regular review of care plan changes by Department social workers.</li> </ul>	*
Group Homes and Specialized Placements	Department of Social Development	2019	2	3	131	We recommend the Department of Social Development: <ul style="list-style-type: none"> <li>• ensure required training is completed in regional offices, group homes and specialized placement facilities before caseloads are assigned to personnel; and</li> <li>• provide cultural awareness training across regional offices, group homes and specialized placement facilities.</li> </ul>	*

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Group Homes and Specialized Placements	Department of Social Development	2019	2	3	138	<p>We recommend the Department of Social Development:</p> <ul style="list-style-type: none"> <li>• establish independent living and transition to adulthood planning requirements and documented procedures to be completed well in advance of the child's anticipated transition date; and</li> <li>• require regular reviews of the preparation for independent living plan by Department social workers in conjunction with Operators of group homes and specialized placement facilities.</li> </ul>	*
Group Homes and Specialized Placements	Department of Social Development	2019	2	3	145	We recommend the Department of Social Development evaluate options to improve or replace the NB Families information system with the aim of increasing efficiency and effectiveness in case management practices.	*
Group Homes and Specialized Placements	Department of Social Development	2019	2	3	146	We recommend the Department of Social Development collect and maintain high quality residential placement capacity and service capability data from group home and specialized placement Operators for use in Department planning, monitoring and reporting processes.	*
Group Homes and Specialized Placements	Department of Social Development	2019	2	3	154	<p>We recommend the Department of Social Development:</p> <ul style="list-style-type: none"> <li>• document responses and actions taken to address feedback and concerns raised when reviewing Operator completed evaluation forms; and</li> <li>• follow-up on Operator feedback and the results of actions taken to address issues identified in the annual review.</li> </ul>	*

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Group Homes and Specialized Placements	Department of Social Development	2019	2	3	160	We recommend the Department of Social Development design and implement documented procedures for monitoring and evaluating the performance of specialized placement facilities.	*
Group Homes and Specialized Placements	Department of Social Development	2019	2	3	164	We recommend the Department of Social Development publicly provide current statistical information on child welfare programs and publicly report on program performance.	*
School Infrastructure Planning	Department of Education and Early Childhood Development and School Districts	2020	1	2	29	We recommend the Department, in collaboration with school districts, develop a standardized major capital project submission form for school districts to collect and present major capital project information.	**
School Infrastructure Planning	Department of Education and Early Childhood Development and School Districts	2020	1	2	31	We recommend the Department create a centralized repository for all historical and current QBL assessments and their supporting documents.	**
School Infrastructure Planning	Department of Education and Early Childhood Development and School Districts	2020	1	2	49	We recommend the Department implement a formal change management process for the Quadruple Bottom Line Multi-Criteria Analysis. The process should include but not be limited to: <ul style="list-style-type: none"> <li>• Clear approval path depending on the significance of the change;</li> <li>• Consultation with all key stakeholders such as school districts changes; and</li> <li>• Formal approval and documentation of changes before they are applied.</li> </ul>	**

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
School Infrastructure Planning	Department of Education and Early Childhood Development and School Districts	2020	1	2	50	We recommend the Department implement a data validation and quality review process for Quadruple Bottom Line Multi-Criteria Analysis.	**
School Infrastructure Planning	Department of Education and Early Childhood Development and School Districts	2020	1	2	54	We recommend the Department use a rolling average method to predict the student enrolment trends.	**
School Infrastructure Planning	Department of Education and Early Childhood Development and School Districts	2020	1	2	55	We recommend the Department improve the Quadruple Bottom Line Multi-Criteria Analysis tool to: <ul style="list-style-type: none"> <li>• Address the weaknesses in the indicators listed in Appendix IV of the report and increase its overall objectivity; and</li> <li>• Incorporate a scoring mechanism to capture space deficiencies, instead of the tiering approach.</li> </ul>	**
School Infrastructure Planning	Department of Education and Early Childhood Development and School Districts	2020	1	2	56	We recommend the Department publicly report the annual major capital project rankings and scores based on the Quadruple Bottom Line Multi-Criteria Analysis.	**
School Infrastructure Planning	Department of Education and Early Childhood Development and School Districts	2020	1	2	58	We recommend the Department re-evaluate the document submission requirements for school districts in Policy 409 “ <i>Multi-year School Infrastructure Planning</i> ” and enforce the policy.	**
School Infrastructure Planning	Department of Education and Early Childhood Development and School Districts	2020	1	2	71	We recommend the Department establish a clear definition of “special project” and apply it consistently to minimize potential for subjective interference in capital improvement funding allocation.	**

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School Infrastructure Planning	Department of Education and Early Childhood Development and School Districts	2020	1	2	72	We recommend the Department, in consultation with school districts, develop consistent criteria for the provincial prioritization of capital improvement projects. In developing the criteria, building conditions, life cycle costs, and industry standards should be used.	**
School Infrastructure Planning	Department of Education and Early Childhood Development and School Districts	2020	1	2	103	We recommend the Department, in consultation with school districts, re-evaluate the student enrolment projection method and implement a province-wide student population forecasting approach.	**
School Infrastructure Planning	Department of Education and Early Childhood Development and School Districts	2020	1	2	104	We recommend the Department develop a long-term province-wide capital plan for school infrastructure. The plan should include items such as: <ul style="list-style-type: none"> <li>• Projects that are fully scoped, estimated and ready to be delivered in the short to medium term (3 to 5 years);</li> <li>• A broad long-term funding allocation based on an analysis of school facility data and projected budget plan; and</li> <li>• All key elements of the long-term infrastructure sustainability recommendation AGNB made in 2012: <ul style="list-style-type: none"> <li>○ the rationalization of assets (i.e. if not considered essential, remove from service);</li> <li>○ a long-term approach to budgeting which includes life cycle maintenance;</li> <li>○ a protected stream of a base level of funding determined necessary to adequately maintain schools in service;</li> <li>○ a 20-year planning horizon;</li> </ul> </li> </ul>	**

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School Infrastructure Planning	Department of Education and Early Childhood Development and School Districts	2020	1	2	104	(continued) <ul style="list-style-type: none"> <li>○ a process whereby new schools are constructed only when there is a business case to support the need. This should include redirecting savings from rationalized assets (school closures) to the new school's life cycle maintenance costs; and</li> <li>○ provide annual public performance reporting, which includes the 5-year project delivery plan, the actual facility condition of schools versus pre-established targets, explaining the reason for any significant variances.</li> </ul>	**
School Infrastructure Planning	Department of Education and Early Childhood Development and School Districts	2020	1	2	116	We recommend the Department, in consultation with school districts, develop and maintain a centralized asset inventory that contains details of all major facility components to support the Department's capital planning.	**
School Infrastructure Planning	Department of Education and Early Childhood Development and School Districts	2020	1	2	117	We recommend the Department develop and enforce data collection standards and requirements for the uniform collection and aggregation of facility data across all school districts.	**
Ambulance Services	Department of Health	2020	1	3	51	The Department formalize the mandate and governance for EM/ANB in legislation and provide mandate letters to EM/ANB with the annual budget approval.	**

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Ambulance Services	EM/ANB Board of Directors	2020	1	3	56	The board by-laws be amended to change the composition of the board to include members independent of the Department.	**
Ambulance Services	EM/ANB Board of Directors	2020	1	3	61	The board enforce its conflict of interest policy and periodically review the effectiveness of the policy in mitigating conflict of interest risk.	**
Ambulance Services	Department of Health	2020	1	3	70	EM/ANB enabling legislation strengthen and clarify board authority with respect to hiring, compensation, performance and termination of the CEO.	**
Ambulance Services	EM/ANB Board of Directors	2020	1	3	71	The board hire an independent CEO upon future contractual amendment or renegotiation.	**
Ambulance Services	EM/ANB Board of Directors	2020	1	3	77	The board evaluate EM/ANB's annual corporate plans as part of its review of the CEO and MHSNB's performance and compare them to EM/ANB's annual report and obligations to the Department.	**
Ambulance Services	EM/ANB Board of Directors	2020	1	3	78	The board establish a performance management framework for EM/ANB and evaluate its performance annually.	**
Ambulance Services	EM/ANB Board of Directors	2020	1	3	94	The terms of reference of each standing committee require an annual written report to the Board of Directors to demonstrate the sub-committees are operating as intended.	**
Ambulance Services	EM/ANB Board of Directors	2020	1	3	95	The board improve its recording of minutes to increase transparency.	**
Ambulance Services	EM/ANB Inc.	2020	1	3	103	EM/ANB calculate budget surplus payments based on flexible budget amounts which reflect the anticipated spending for the fiscal year.	**

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Ambulance Services	EM/ANB Board of Directors	2020	1	3	108	The board define restrictions around budget surplus payments to exclude circumstances which may decrease the quality of the delivery of ambulance services.	**
Ambulance Services	EM/ANB Board of Directors	2020	1	3	113	The board ensure EM/ANB or MHSNB substantiate how savings are achieved to demonstrate the value provided through cost savings claimed under the contract for ambulance services.	**
Ambulance Services	EM/ANB Inc.	2020	1	3	135	EM/ANB introduce a more balanced suite of key performance indicators as the basis for performance-based payments to incentivise MHSNB toward high performance in all New Brunswick communities.	**
Ambulance Services	Department of Health	2020	1		152	The Department and EM/ANB introduce controls to minimize the frequency of use of full deployment exemptions or discontinue the use of exemptions.	**
	EM/ANB Inc.						**
Ambulance Services	EM/ANB Board of Directors	2020	1	3	153	The EM/ANB board require MHSNB revise the System Status Plan to update the detailed specifications as to the ambulances, facilities and human resources required to be deployed to achieve performance standards.	**
Ambulance Services	Department of Health	2020	1	3	163	The Department and EM/ANB revise the exemption approval guide to prevent the invalid use of full deployment exemptions or discontinue the use of exemptions	**
	EM/ANB Inc.						**
Ambulance Services	EM/ANB Board of Directors	2020	1	3	191	The board implement progressive performance targets to incentivize MHSNB to achieve continuous improvement for the duration of the contract.	**
Ambulance Services	EM/ANB Inc.	2020	1	3	192	EM/ANB improve tracking, and follow-up of strategic and corporate initiatives and include measurable outcomes in its plans.	**

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Ambulance Services	EM/ANB Board of Directors	2020	1	3	193	The board expand key performance indicators for performance-based payments to include all areas of operations, such as human resources, fleet and official languages.	**
Ambulance Services	Department of Health	2020	1	3	194	The Department coordinate with the Regional Health Authorities and EM/ANB to implement solutions to reduce the impact of off-load delays.	**
Ambulance Services	Executive Council	2020	1	3	206	The Executive Council Office review the Conflict of Interest Regulation under the Conflict of Interest Act and amend the regulation to include all relevant Crown corporations in Schedule A, including EM/ANB Inc.	**
Follow-Up:2008 Timber Royalties	Department of Natural Resources and Energy Development	2020	1	4	51	We recommend the Department of Natural Resources and Energy Development develop a comprehensive Crown timber royalty rate-setting manual that includes, at a minimum: <ul style="list-style-type: none"> <li>a detailed description of the stumpage appraisal methodology and associated processes in place to arrive at fair market values; and</li> <li>examples of all calculations required to update Crown timber royalty rates.</li> </ul>	**
Follow-Up:2008 Timber Royalties	New Brunswick Forest Products Commission	2020	1	4	64	We recommend the New Brunswick Forest Products Commission develop and implement a methodology to better capture stumpage transaction data from independent contractors and/or landowners.	**
Follow-Up:2008 Timber Royalties	New Brunswick Forest Products Commission	2020	1	4	68	We recommend the New Brunswick Forest Products Commission complete the implementation of accounting and wood tracking software across all marketing boards.	**

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Follow-Up:2008 Timber Royalties	New Brunswick Forest Products Commission	2020	1	4	71	We recommend the New Brunswick Forest Products Commission enhance the Stumpage Study Methodology and annual Stumpage Study Results reports to: <ul style="list-style-type: none"> <li>• articulate clear objectives;</li> <li>• provide detailed methodology information with any year over year changes; and</li> <li>• present the annual stumpage study results in a complete, consistent, comparable manner.</li> </ul>	**
Follow-Up:2008 Timber Royalties	Department of Natural Resources and Energy Development	2020	1	4	79	We recommend the Department of Natural Resources and Energy Development clearly define what “ <i>fair market value</i> ” means in the context of the <i>Crown Lands and Forests Act</i> , either through regulatory changes or Department policy.	**
Follow-Up:2008 Timber Royalties	Department of Natural Resources and Energy Development	2020	1	4	85	We recommend the Department of Natural Resources and Energy Development ensure Crown timber royalty rates are reviewed annually and updated as required by the <i>Crown Lands and Forests Act</i> .	**

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Follow-Up:2008 Timber Royalties	Department of Natural Resources and Energy Development	2020	1	4	102	<p>We recommend the Department of Natural Resources and Energy Development:</p> <ul style="list-style-type: none"> <li>• undertake changes to the <i>Crown Lands and Forests Act</i> to give the Minister of Natural Resources and Energy Development authority to make more timely updates to Crown timber royalty rates to be more responsive to changes in the private wood stumpage market; and</li> <li>• work toward getting adequate real-time data and information from all sources to better facilitate accurate and timely changes to Crown timber royalty rates, if required.</li> </ul>	**
Follow-Up:2008 Timber Royalties	Department of Natural Resources and Energy Development	2020	1	4	107	<p>We recommend the Department comply with the <i>Crown Lands and Forests Act</i> and re-establish an advisory board or, alternatively, undertake revisions to the Act and/or regulation to accurately address the ongoing status of the advisory board.</p>	**

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