

Chapter 4

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

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

Report of the Auditor General – Volume II, Chapter 4 - 2021

Why Is This Important?

- We audit areas that impact the lives of people in New Brunswick.
- We make recommendations to promote accountable and sustainable government.
- When recommendations are not implemented, risks remain and may worsen over time.
- This chapter is a tool for the Public Accounts Committee, the Crown Corporations Committee and the public to hold government departments and Crown agencies accountable

Overall Conclusions

- Overall, government entities have implemented 65% of our recommendations. This includes self-reported results by entities as well as AGNB verified results for select 2015 and 2017 reports.
- Entities self-reported they had implemented 83% of our recommendations from the 2015 and 2017 Reports of the Auditor General. Our work found only 62% of these recommendations had actually been implemented.

2015 and 2017 Chapters – Financial Assistance to Atcon Holdings Inc. and Industry

- From the 2015 and 2017 Chapters, 86% of recommendations were implemented.
- ONB continues to publicly report performance results for financial assistance that is difficult to interpret and too broad for public use
- ONB has not fully implemented a requirement that company management and shareholders provide related party declarations to Cabinet where significant, high risk financial assistance is being considered
- A new GNB policy has been created to standardize financial assistance to industry

2017 Chapter – Property Tax Assessments

- From the 2017 Chapter, 64% of the recommendations were implemented.
- Although work is in progress, Service New Brunswick has not implemented several AGNB recommendations on data validation, and independence of the statutory officer.
- Finance and Treasury Board and Service New Brunswick have separated tax bills from assessment notices but still cannot provide full details on tax credits and reasons for changes in assessed value.

2017 Chapter – Climate Change

- Only 50% of recommendations were implemented from the 2017 Chapter.
- The Department of Environment and Local Government and NB Power have yet to implement all AGNB recommendations on the reduction of greenhouse gas emissions and climate change adaptation.

2017 Chapter – Advisory Services Contract

- Social Development implemented only 38% of our recommendations.
- The Department has yet to fully track actual savings from contracts or publicly report on impacts to client service quality from contracted services

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

- 4.1** 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 toward implementing these recommendations.
- 4.2** One of our strategic goals is that departments, commissions and agencies accept and implement our performance audit recommendations. This chapter reports on updates provided to us by departments, commissions and Crown agencies on the status of performance audit recommendations in 2015 through 2019 reports. We performed verification on select 2015 and all 2017 chapters as part of this follow-up work.
- 4.3** Due to the ongoing pandemic situation in the Province, we have postponed our normal follow-up process for some departments. This has delayed follow-up on 2015 and 2016 chapters we would normally have completed over the past two years. Appendix I provides additional information on the scope and objective of our follow-up work for this year.
- 4.4** This year we performed detailed follow-up work on performance audit recommendations from 2015 and 2017 AGNB reports. The chapters selected were:
- Advisory Services Contract (2017)
 - Climate Change (2017)
 - Residential Property Assessment – Special Examination (2017)
 - School District Purchase Cards (2017)
 - Financial Assistance to Atcon Holdings Inc. and Industry (2017 and 2015)
 - Centennial Building (2015)
 - Public Debt (2015)

This year we followed-up on select 2015 and 2017 chapters

4.5 We expect our 2022 follow-up plan to include the following AGNB Chapters:

- Infection Control (2015)
- Public Trustee Services (2016)
- Meat Safety – Food Premises Program (2016)
- Addiction and Mental Health Services in Provincial Adult Correctional Institutions (2018)
- WorkSafeNB Phase I: Governance (2018)
- WorkSafeNB Phase II: Management of Injured Workers' Claims (2018)
- Improving Student Performance (2018)

4.6 For a detailed status report on recommendations since 2015 that were followed up in 2021, please see Appendix II. In addition, a summary of implementation of performance audit recommendations since 1999 can be found in Exhibit 4.4.

**Note to Public
Accounts Committee**

4.7 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.

Key Findings

Overall, 65% of our 2015 to 2019 recommendations have been implemented

4.8 Our overall results show departments, commissions and Crown agencies have implemented 65% (204 of 312) of all of our performance audit recommendations from the 2015, 2016, 2017, 2018 and 2019 Reports of the Auditor General that were followed up in this report. This total includes entity self-reported results combined with AGNB verified results for select 2015 and 2017 Reports of the Auditor General. Follow up on our 2016 joint audit of the Atlantic Lottery Corporation will be completed separately from this report.

Advisory Services: 44% of our recommendations have been implemented

4.9 The Department of Social Development has implemented five of 13 recommendations and Service New Brunswick has implemented two of three recommendations made in our 2017 Chapter on an Advisory Services Contract. Both departments have reported they will

continue to work on completing the remaining recommendations during 2021-2022.

Climate Change: 50% of our recommendations have been implemented

4.10 We note the effort made by the Department of Environment and Local Government and NB Power in completing four of the eight recommendations made in our 2017 chapter on Climate Change. However, we are disappointed that further progress has not yet been made in this important area of concern.

Residential Property Assessment: 64% of our recommendations have been implemented

4.11 Although some progress has been achieved through implementation of 16 of the 25 recommendations made in our 2017 Residential Property Assessment – Special Examination Chapter, we are disappointed key recommendations remain unimplemented. Finance and Treasury Board and Service New Brunswick have separated tax bills from assessment notices but still cannot provide full details on tax credits or reasons for changes in assessed value.

School District Purchase Cards: 67% of our recommendations have been implemented

4.12 We are pleased to note 12 of 18 recommendations on School District Purchase Cards have been implemented. The seven school districts have added controls around the use of purchase cards. However, policies and controls are inconsistent across districts.

Financial Assistance to Atcon Holdings Inc. and Industry: 86% of our recommendations have been implemented

4.13 We noted Opportunities New Brunswick and the Executive Council Office have implemented 24 of our 28 recommendations. We observed improvements in the provision of supporting information to Cabinet for decision making when granting financial assistance, though reporting to the public on success of assistance still lacks sufficient clarity and detail. Work is in progress to implement the remaining four recommendations.

All remaining relevant recommendations on Centennial Building have been implemented

4.14 Due to the sale of the Centennial Building, three of our five recommendations from this chapter are no longer applicable. Based on our review, both remaining recommendations have been implemented.

Public Debt: 25% of our recommendations have been implemented

4.15 We are disappointed to note that six of our eight recommendations from 2015 remain not implemented by Finance and Treasury Board. Two of these six recommendations are now disagreed with by the Department. These two were reported as implemented in 2021, however our work found that implementation is incomplete, and the Department disagrees with the remaining elements of the recommendations. Plans exist to

address the remaining four recommendations in the 2022 fiscal year.

Detailed Findings 4.16 Exhibit 4.1 provides a legend showing how we illustrate the status of recommendations in this chapter.

Exhibit 4.1 - Status of Implementation of Recommendations

Legend	
	100% of recommendations implemented
	75%-99% of recommendations implemented
	50%-74% of recommendations implemented
	< 50% of recommendations implemented

4.17 Exhibit 4.2 presents the status of recommendations, by report, by year, for those included in our follow up work. 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.

4.18 Exhibit 4.2 also distinguishes between the status reported by the departments, commissions and agencies compared to that verified by AGNB. Appendix II provides additional details on the implementation of recommendations by department, commission and agency.

Recommendations from 2015 and 2017: 37% have not been implemented

4.19 Exhibit 4.2 displays the results reported to us by the departments, commissions and agencies included in our follow up work. They reported to us that they had implemented 90 of 108 (83%) of our performance audit recommendations from the 2015 and 2017 Reports of the Auditor General. Our work confirmed only 67 out of 108 (62%) had actually been implemented.

Exhibit 4.2 - Status of Implementation of Recommendations

Department and Project Name	Report Release Date	2021 Status	
		Self-Reporting from Department	AGNB Follow-Up
Social Development – Advisory Services Contract	2017		
Service New Brunswick – Advisory Services Contract	2017		
Environment and Local Government – Climate Change	2017		
NB Power – Climate Change	2017		
Service New Brunswick – Real Property Assessment	2017		
Executive Council Office – Real Property Assessment	2017		
Finance and Treasury Board – Real Property Assessment	2017		
Finance and Treasury Board (Office of the Comptroller) – School District Purchase Cards	2017		
Education and Early Childhood Development – School District Purchase Cards	2017		
School Districts / Districts Scolaire – School District Purchase Cards	2017		
Opportunities New Brunswick – Financial Assistance to Atcon – Unanswered Questions	2017		
Executive Council Office – Financial Assistance to Atcon – Unanswered Questions	2017		
Opportunities New Brunswick – Financial Assistance to Atcon Holdings Inc. and Industry	2015		
Executive Council Office – Financial Assistance to Atcon Holdings Inc. and Industry	2015		
Finance and Treasury Board – Public Debt	2015		
Transportation and Infrastructure – Centennial Building	2015		

We find it very unfortunate that recommendations from four to six years ago are still not implemented

4.20 Exhibit 4.3 shows a higher rate of implementation of our recommendations in 2015 as compared to 2019. This may be a reflection on the time it takes to implement more complex recommendations. As time proceeds, we hope more of our recommendations will be implemented.

Exhibit 4.3 Status of Implementation of Recommendations by Year

Year	Recommendations				Percentage Implemented
	Total	Implemented	Agreed/ Not Implemented	Disagreed	
2019	63	31	32	0	49%
2018	90	60	30	0	67%
2017	76	46	29	1	61%
2016	33	25	8	0	76%
2015	50	42	6	2	84%
Total	312	204	105	3	65%

*Values are self-reported except as noted in Exhibit 4.2.
Any recommendations that are no longer applicable are not included.*

We are not satisfied with the implementation rate of our recommendations

4.21 Exhibit 4.4 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.

4.22 Based on the data in Exhibit 4.4, we observe that an average of 51% of our recommendations since 1999 are implemented within two years, while an average of 59% are implemented within four years.

Exhibit 4.4 - 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 ¹
2007	47	19%	N/A ¹	45% ²
2008	48	N/A ¹	60% ²	57% ⁴
2009	49	73% ²	73% ³	74% ⁴
2010	44	64% ³	70% ³	62% ⁴
2011	24	71% ³	79% ³	63% ⁴
2012	32	69% ³	81% ³	61% ⁴
2013	44	65% ³	61% ³	43% ⁴
2014	17	71% ³	94% ³	71% ⁴
2015	93	49% ³	65% ³	81% ³
2016	44	68% ³	82% ³	76% ³
2017	76	84% ³	91% ³	61% ⁴
2018	90	63% ³	67% ³	-
2019	88	56% ³	-	-
¹ N/A as no follow-up performed in 2010 ² As self-reported by departments, commissions and agencies with confirmation by our Office in the Department of Justice and Consumer Affairs ³ As self-reported by departments, commissions and agencies ⁴ As self-reported by departments, commissions and agencies unless reviewed in 2021.				

4.23 In the sections that follow, we provide additional commentary on the projects where we performed detailed follow-up work in 2021 to determine the status of recommendations for select audits.

Department of Social Development – Advisory Services Contract

Background

4.24 In August 2015, our office identified a payment for consultation services as part of the audit of the Province's public accounts. We found the payment related to a contract for provision of Productivity and Process Improvement (PPI) advisory services. These services were provided to the Department of Social Development (DSD).

4.25 The contract, effective August 6, 2013, had been awarded to a consulting firm (the consultant) who would assist in developing a formal productivity improvement program to reduce costs across various programs within DSD. The scope of this work included:

- Long Term Care and Nursing Homes;
- Program Delivery and Control;
- Procurement; and
- Social Assistance.

4.26 We noted, by August 2015, accumulated payments had exceeded \$7 million. Furthermore, a portion of the payments made were fees based on consultant performance. Consultant performance was rewarded based on anticipated, not actual savings. Payments made on this basis bear the risk that no actual benefit will be realized. As of August 2015, the anticipated savings identified by the consultant were approximately \$29 million.

4.27 Upon further investigation, we identified numerous additional associated risks with the contract and elected to proceed with an audit.

Audit Objectives

4.28 Our audit objectives were to determine if DSD:

- monitored consultant performance to ensure services were completed as per the contract (Master Service Agreement);
- measured and evaluated the results of completed project initiatives against planned benefits;
- had a plan to complete all project initiatives resulting from the PPI Master Service Agreement; and
- approved professional fees in accordance with the Master Service Agreement and government policy.

Audit Conclusions

- 4.29** Upon completion of our work, we concluded DSD:
- used inappropriate procurement practices;
 - entered into a poorly structured contract that did not adequately protect the Province's interests;
 - failed to effectively manage the contract;
 - exceeded the \$12.25 million (before tax) purchase order by \$700,000 (or 6%); and
 - reported only \$10.1 million (22%) of \$47 million in anticipated savings by June 2016.

Contract management recommendations: 44% have been implemented

- 4.30** Our audit resulted in thirteen recommendations being made to DSD and three recommendations being made to Service New Brunswick (SNB). Of the sixteen recommendations made to both departments, we have determined only seven of these recommendations have been implemented.

- 4.31** Based on our work, we concluded nine of our recommendations remain not implemented. Of those recommendations eight were made to DSD. The status of the unimplemented recommendations is discussed below.

Contractor performance reports should be required for significant agreements

- 4.32** Our 2017 report recommended "*Service New Brunswick should require contractor performance reports to be submitted by procuring entities for all significant agreements.*"

- 4.33** In their response, SNB indicated they had completed a project to develop a contract management framework in late 2020 but it would not be fully implemented until 2021-22. They further stated, "*Monitoring contractor performance, including developing tools for client departments to monitor and manage their contracts, is in scope for the project.*" Since this project is not yet complete, as noted by SNB, the outstanding recommendation is not implemented.

DSD should base compensation on only actual results

- 4.34** We recommended that DSD should "*structure contracts containing performance compensation based only on actual, measurable results.*"

- 4.35** In its 2021 update, DSD indicated that if this situation arises again, they agree to do so, but they have not used performance compensation since.

DSD should develop a contract management framework

4.36 Our review determined DSD has not used performance-based compensation in contracts since the 2017 audit was reported. For that reason, the recommendation is not implemented.

4.37 We recommended DSD should “*develop a framework to govern significant aspects of contract management such as procurement, administration, evaluation and reporting.*”

4.38 In its 2021 update, DSD indicated that it has established a contract management unit that liaises closely with SNB and provides support with training, reporting, template development and outcome specification.

4.39 Our review determined that although there is evidence that frameworks exist to govern procurement, contract administration, and reporting, it remains unclear what is in place with respect to evaluation. Based on information provided, the recommendation is not implemented.

DSD should evaluate and report on contractor performance

4.40 We recommended DSD should:

- “*independently evaluate the performance of contractors against well-defined contract goals, objectives and deliverables; and*
- *submit written feedback to Service New Brunswick on the contractor’s performance for significant contracts.*”

4.41 In its 2021 update, DSD indicated, “*through the use of the purchase of service agreement template, the Department is able to better manage performance of contractors against well-defined contract goals. The Department also communicates with SNB in the event there are concerns with performance of contractors for all significant contracts.*”

4.42 We found goals are included in current agreements, but there are no clear targets. Without outcomes-based performance measures implemented in contracts, the existence of contract goals as laid out in the scope of the professional service agreement is not sufficient to demonstrate performance management. We do recognize the initiatives DSD has underway but as yet, the recommendation is not implemented.

DSD should track actual savings

4.43 We recommended DSD should “*track actual savings, as they accumulate over time, supported by relevant data.*”

4.44 In its 2021 response, DSD indicated “*Tracking of savings for the Advisory Services contract ceased at the end of March 31, 2019 when the savings target was realized.*”

4.45 The documentation provided by DSD still contained estimated savings as part of the total reported savings. Based on our work, we have concluded that this recommendation is not implemented.

DSD should report on impacts to client service quality

4.46 We recommended that DSD should “*measure and report the impact to quality of client service delivery resulting from implemented performance improvement initiatives.*”

4.47 The 2021 response states that DSD “*has recently begun an initiative to build client-based outcomes into all contracts; this includes measurable outcomes and reporting templates to ensure quality services to our clients, as well as measures to address non-performance.*”

4.48 Our work indicated that DSD is still working on this initiative, and as such we have concluded the recommendation is not yet implemented.

DSD should develop a key initiative monitoring strategy

4.49 We recommended that DSD should “*develop a monitoring strategy for implementation targets, milestones, deliverables, and service quality for significant Departmental initiatives.*”

4.50 The response for 2021 indicated that DSD “*will utilize this approach for any future significant initiatives.*”

4.51 We found DSD has plans with milestones and high-level deliverables, but the monitoring strategy for plans and service quality remain unclear. As such, we have determined this recommendation has not been implemented.

DSD should stipulate maximum time for invoice submission

4.52 We recommended DSD should “*include clear contract terms stipulating billing requirements such as a maximum timeframe for submission of invoices.*”

4.53 In its 2021 response, DSD indicated that its contract templates stipulate clear contract terms, including billing requirements.

DSD should ensure compliance with expense and payment policies and adherence to contract terms

4.54 Our review identified no conditions to prevent a supplier from submitting a bill to DSD in an untimely fashion. It is not acceptable that DSD should have to wait an unreasonable amount of time to be invoiced. As such, we have determined that this recommendation has not been implemented.

4.55 We recommended DSD should design and implement controls to ensure:

- compliance with government policies governing travel expenses (AD-2801) and approval of payments (AD6402); and
- significant contract terms are respected, such as billing discounts and caps.

4.56 In its response, DSD indicated this recommendation had been implemented, and adopted into operational practices.

4.57 However, our work found evidence that the travel expenses paid to vendors are not consistently compliant with government travel expense policies; in an observed sample, limits for meals and daily allowances were exceeded. There is evidence that significant terms such as the purchase order limit was exceeded in a sample examined. As such, we have determined that this recommendation has not been implemented.

4.58 Overall, we are disappointed to see that many of our recommendations have not been implemented. We encourage DSD to continue its work on these recommendations through the 2021-22 year as planned.

Department of Environment and Local Government and NB Power – Climate Change

Background

4.59 The Climate Change Secretariat under the Department of Environment and Local Government (the Department) is mandated to develop, implement, and report, in cooperation with other departments, on mitigation and adaptation actions; to engage stakeholders; to develop public awareness and education programs; to coordinate actions in key departments; and to plan with consideration for Federal climate change policies, for example, the intention to regulate greenhouse gas (GHG) emissions from coal-fired generation such that it will be phased out by 2030.

4.60 New Brunswick is not a significant emitter in terms of total GHG emissions volume. The Irving Refinery and Belledune Generating Station are the two largest GHG emitters in New Brunswick.

4.61 In April 2016 all Auditors General across Canada agreed to undertake work on their provinces' and territories' climate change initiatives.

Audit Objectives

4.62 Our audit objectives were to determine if the Province of New Brunswick had:

- made progress towards commitments to reduce greenhouse gas emissions;
- made progress towards adapting to climate change; and
- established effective internal governance and coordination arrangements to achieve GHG emissions reduction targets and adapt to climate change.

Audit Conclusions

4.63 We concluded:

- NB Power had made progress towards commitments to reduce GHG emissions. However, we found there were no specific GHG reduction targets set for NB Power to guide the reduction efforts in the future.
- The Province had made some progress towards adapting to climate change.
- The Province had made efforts to establish internal governance and coordination arrangements to achieve GHG emissions reduction targets and adapt to climate change.

Climate change: 50% of our recommendations have been implemented

4.64 Our work resulted in five recommendations being provided to the Department and three recommendations being provided to NB Power. Four of these eight recommendations have been implemented.

4.65 In particular, the Department brought forth legislation to limit GHG emissions and is coordinating tracking with respect to the Climate Change Action Plan. NB Power has conducted a corporate climate change vulnerability assessment that forms part of their Integrated Resource Plan.

- 4.66** At the time of our follow up work, four recommendations had yet to be implemented. The status of those recommendations is discussed below.
- ELG should set specific GHG reduction targets for NB Power**
- 4.67** We recommended “*the Department set specific GHG emission reduction targets for NB Power to ensure the provincial targets set in the Climate Change Action Plan (CCAP) are achievable.*”
- 4.68** Although the Department’s response indicates that it is working toward the implementation of this recommendation, the work is not yet complete. Therefore this has not yet been implemented.
- ELG should detail a plan for how the actions in the Climate Change Action Plan will be implemented**
- 4.69** We recommended “*the Department finalize an implementation plan that describes:*
- *how and when the actions identified in the Climate Change Action Plan will be implemented; and*
 - *how the Department intends to monitor and report on the progress.*”
- 4.70** In its 2021 update, the Department indicated this recommendation was not implemented but there is a plan to complete 75% of the actions by December 31, 2021, while monitoring and reporting on progress will be done through annual progress reports.
- 4.71** Given the Department’s reply, this recommendation has not been implemented.
- ELG should develop a climate change risk assessment for the Province**
- 4.72** We recommended “*the Department develop a provincial climate change risk assessment. The assessment should include:*
- *Risk identification;*
 - *Risk analysis;*
 - *Risk evaluation;*
 - *Risk treatment and adaptation measures; and*
 - *Implementation plan and monitoring.*”
- 4.73** In its 2021 update, the Department indicated this recommendation was not implemented. The Department specifically identified progress with vulnerability and risk assessments completed by 45 municipalities and noted that they “*...will continue to consider and look for opportunities to participate in regional level risk assessments.*”

NB Power should develop an implementation plan

- 4.74** Although there is work in progress, this recommendation remains not implemented.
- 4.75** We recommended “*NB Power develop an implementation plan for adapting to climate change after the completion of its vulnerability assessment.*”
- 4.76** In its 2021 response, NB Power reported that they are working toward implementation of this recommendation: they are using a recognized framework to perform vulnerability assessments and they have completed the first version of their Climate Change Adaptation and Mitigation Plan.
- 4.77** As this work is still in progress, this recommendation is agreed with but not implemented.
- 4.78** Overall, we are disappointed that only 50% of our recommendations have been implemented, particularly where this is an area of great importance and public concern. We recommend that ELG and NB Power continue work on our recommendations, and work to create plans that are clear, actionable, and achievable.

Service New Brunswick – Residential Property Assessment - Special Examination

Background

- 4.79** SNB’s Property Assessment Services (PAS) branch employs a team of trained property assessors who apply their professional judgement in determining the value of properties over time. Property assessments involve a level of uncertainty; they cannot be estimated with absolute accuracy.
- 4.80** Property assessment values used for tax purposes are subject to a high level of public scrutiny because a change in the assessed value of real property (land and buildings) (and/or the tax rate) affects the amount of property taxes billed. Additionally, there are multiple Departments with Acts and regulations impacting different aspects of property assessment and taxation.
- 4.81** In 2017, at the request of the Lieutenant Governor in Council, and in light of failures in the property assessment

system, we conducted a Special Examination over Residential Property Assessment.

Scope of Audit Work

4.82 Based on the request of the Lieutenant Governor in Council, this work “*would focus on facts and circumstances related to inaccuracies and possible errors in Service New Brunswick’s (SNB) calculation of real property tax assessment values for the taxation years 2011 through 2017.*”

Audit Conclusions

4.83 We concluded:

- Service New Brunswick Property Assessment Services’ (PAS) Modernization strategy and overall vision were well intended, long overdue and the new technologies were in line with accepted industry practice.
- Corporate governance and leadership failed to acknowledge the high-risk nature of “fast tracking” key components of the Modernization Program.
- “Fast Track” failed because of moving too quickly, poor communication, inadequate tools and lack of collaboration
- PAS’ failure to adequately validate the data captured through aerial photography was the primary root cause of the technical issues experienced in 2017.
- The lack of clear separation between the assessment function and tax policy jeopardizes the integrity of New Brunswick’s residential property assessment system.
- Creating another independent agency is not necessary to resolve property assessment issues identified by AGNB.

Property assessment services: 64% of our recommendations have been implemented

4.84 Our work resulted in twenty-two recommendations being provided to Service New Brunswick Property Assessment Services (SNB PAS), two to Finance and Treasury Board (FTB), and one to the Executive Council Office (ECO). Sixteen of these twenty-five recommendations have been implemented.

4.85 In particular;

- PAS consults regularly with the SNB Project Management Branch and follows standard Project Management practices;
- PAS is incorporating lessons-learned analysis prior to implementing new technology;
- executive management is highlighting key risks for PAS projects to the SNB Board;
- aerial photography is being used as one of several data collection tools;
- the definition of error is now documented in the *Assessment Act* and errors are identified, corrected, tracked and publicly reported in Annual Reports; and
- a quality assurance unit has been created, with established policies for dealing with exceptions.

4.86 Overall, nine recommendations have yet to be implemented. The status of those recommendations is discussed below.

PAS should validate GLA for more complicated buildings

4.87 We recommended “*Property Assessment Services prioritize its efforts to validate Gross Living Area (GLA) data on the more complicated building types.*”

4.88 In its 2021 response, PAS indicated that there is a process in place but there are plans to continue this work through 2021-2022.

4.89 Our work determined that this recommendation is not yet implemented as it is still in progress.

PAS should adequately resource mass appraisal model development and implementation

4.90 We recommended “*Property Assessment Services adequately resource future mass appraisal model development and implementation.*”

4.91 In its 2021 update, PAS indicated that implementation is in progress and that:

“Two independent consultants were engaged to advise and recommend options in resourcing of staff and potential mass appraisal modelling options, including development and implementation. Positions are currently being developed and are funded.”

4.92 Our review determined PAS did obtain third party advice on potential solutions from two different sources.

4.93 We recognize the significant work to date on project planning for the development and implementation of a future mass appraisal model. Adequate resources will be crucial for the success of this project. However, there is insufficient evidence at this point to determine if this will be achieved.

4.94 Our work determined that this recommendation is not yet implemented as it is still in progress.

PAS should capture and analyze property quality and condition

4.95 We recommended that PAS “*capture the quality and condition of properties and properly analyze their impact on property value.*”

4.96 In its 2021 update, PAS indicated this recommendation was in progress and they have received “*advice on determining which property data elements have the greatest impact on property value including the capture of quality and condition. Exploratory data analysis models are identifying elements that should be reviewed.*”

4.97 We acknowledge that work has been done towards completing this recommendation, but as it is still in progress, it is assessed as not implemented.

PAS should analyze existing data elements and monitor data integrity

4.98 We recommended that PAS:

- “*conduct exploratory analysis on existing property data elements to determine completeness, accuracy and consistency; and*
- *formalize and implement a process to monitor the integrity of data.*”

4.99 In its 2021 response, PAS indicated that work has been undertaken to develop Exploratory Data analysis models which have been reviewed by the International Property Tax Institute (IPTI) and confirmed to be sound. They will be used to implement a process to monitor data integrity going forward.

4.100 Our review determined that this recommendation will not be fulfilled until a process has been implemented to monitor data integrity, a key aspect of the recommendation. As such, it is not yet implemented as it is still in progress.

FTB should administer all property tax policy changes and all benefit and relief programs

4.101 We recommended that FTB: *“propose to Cabinet that the Department assume responsibility for the administration of all property tax policy changes and property tax benefit and relief programs.”*

4.102 FTB’s 2021 response indicated that they had implemented this recommendation and that they *“will assume legislative oversight and the appropriate implementation of property tax related policies going forward.”*

4.103 Our work determined that this recommendation has not been fully implemented. The Residential Tax Credit, the Property Tax Allowance and the Farm Land Identification Program are jointly administered. It is FTB’s position, particularly in the context of the Residential Tax Credit, that this program cannot be appropriately administered without the participation of and collaboration with PAS, since they have the resources ‘on the ground’ to determine eligibility requirements, that FTB lacks.

4.104 We recognize that FTB has implemented certain aspects of the recommendation. We observe that the Department has assumed responsibility for the administration of all property tax policy changes. Furthermore, our work indicates that certain tax benefit and relief programs, such as Property Tax Allowance, are administered for FTB mostly through SNB client services, not through PAS.

4.105 Due to FTB’s disagreement with aspects of the recommendation, we have determined that it has not been fully implemented.

PAS should separate the property assessment notices from tax bills; clearly explain assessed value changes

4.106 We recommended that PAS *“issue annual property assessment notices (separate from property tax bills) that list the real and true value of the property and explain clearly why the assessed value has changed from one year to the next.”*

4.107 In its 2021 response, PAS indicated that they issue *“Annual Property Assessment Notices separately from Property Tax Notices. The Assessment Notices list the real and true value of the property. The reasons for changes cannot currently be included on the assessment notices due to system limitations.”* Property tax notices are issued by FTB.

FTB should clearly explain property tax calculations, in detail

4.108 Our review determined that while PAS is currently not able to include the reason for changes on the assessment notices, they are working on a system replacement and have agreed to try to include this information in the future. This recommendation is not yet fully implemented.

4.109 We recommended that FTB: *“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.”*

4.110 In its 2021 response, FTB confirmed that separate Real Property Tax Notices were issued in 2021 but that display of the full Residential Tax Credits could not be re-introduced until 2022.

4.111 Based on our review, we determined the recommendation is not yet fully implemented, as credits are still not fully presented on the tax bill.

Executive Director should report directly to the Board of Directors

4.112 We recommended, *“To ensure the necessary independence to fulfill the Executive Director’s statutory obligations”*:

- *“Service New Brunswick Board of Directors require the Executive Director of Property Assessment Services report directly and independently to the Board;*
- *Service New Brunswick Board of Directors have authority for hiring and termination of Executive Director upon recommendation from the CEO; and*
- *Performance appraisal and other administrative matters rest with SNB senior management as determined by the CEO.”*

4.113 In its response, SNB identified a new policy for Statutory Officers, granting them the opportunity to proceed directly to the Board with any issue or concern. The ED of PAS reports quarterly to the Board and the Board has authority for hiring and termination of the ED upon recommendation from the CEO.

4.114 Through our follow-up work we determined that the ED of PAS has statutory responsibilities and uses the statutory role to offer independent decision capability but this role, as defined, reports to “a senior manager”, not directly and independently to the Board. We conclude that this recommendation is not implemented.

Executive Director should have full discretion to communicate publicly

4.115 We further recommended, “*Executive Council Office provide Service New Brunswick’s Executive Director of Property Assessment Services full discretion to communicate independently as needed with the public.*”

4.116 In its 2021 response, ECO indicates agreement with this recommendation, and that ECO “*supports efforts to ensure that the Executive Director of Property Assessment Services will take decisions and act in the best interests of the public.*”

4.117 However, ECO has not formally extended full discretion to the Executive Director of Property Assessment Services to communicate independently as needed to the public. Therefore, we conclude this recommendation is not implemented.

4.118 Overall, we observe that some of our recommendations have been implemented, and several others are in progress. PAS, FTB and ECO should continue to make progress with our remaining recommendations in mind.

Department of Education and Early Childhood Development: School District Purchase Cards

Background

4.119 There are over 3,000 purchase cards in the custody of public servants across New Brunswick which represent over \$30 million of annual provincial spending.

4.120 Because these credit cards give instant purchasing capability to a single individual, the transactions have an increased risk for fraud and inappropriate activity (as no separate approver is required for the expense at the time the funds are paid to the vendor).

4.121 In 2017, we conducted an audit on the use of purchase cards by school districts. We believed this topic was of interest to the public and legislators for the following reasons:

- Control weaknesses had been identified through our office’s financial audit work;

- Issues had been found repeatedly in internal reviews carried out by the Office of the Comptroller (OoC)
- Purchase card processes in school districts were manual, decentralized and varied by district.
- School districts accounted for about two thirds of cardholders and total purchases made using purchase cards.

Audit Objectives

4.122 The objectives of our audit were:

- To determine whether school district purchase card procedures comply with legislative and policy requirements; and
- To determine whether school districts monitor purchase card use and take corrective action to enforce compliance.

Audit Conclusions

4.123 Upon completion of our work, we concluded that:

- School district purchase card procedures did not always comply with legislative and policy requirements.
- School districts did not have clear, documented guidelines for the use and administration of purchase cards. We found inconsistent practices between school districts; and
- School districts did not monitor purchase card use and take corrective action to enforce compliance in a consistent manner. While corrective actions were taken in some instances, this practice was not uniformly applied to all cases of non-compliance.

4.124 While our original audit work was performed with only three of the seven school districts (District scolaire francophone Sud, Anglophone West School District, and District scolaire francophone Nord-Est), recommendations were extended to all districts in the final report, and for the purpose of follow-up.

4.125 Our 2017 work resulted in fourteen recommendations, made to each of the seven school districts. Two recommendations were made to the Department of Education and Early Childhood Development (EECD) and two to Finance and Treasury Board (FTB).

Twelve of eighteen recommendations on purchase cards have been fully implemented

4.126 We are pleased to note that as of 2021, ten of the fourteen recommendations made to the school districts have been implemented by all districts. We also found that both recommendations made to FTB were implemented.

4.127 In particular, we noted that all districts were using a standard cardholder agreement, re-signed by cardholders annually, with training provided annually to cardholders and administrators. We also noted all districts monitoring transactions in detail for policy violations, errors, and timeliness, and enforcing compliance with cardholders.

4.128 Three of the recommendations made to the districts have yet to be implemented by any district, and in one district, four of the recommendations have yet to be implemented. Both recommendations made to EECD have not been implemented. The status of the outstanding recommendations is discussed next.

Cardholders should sign a card agreement before obtaining their card, and then annually

4.129 We recommended that “*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.*”

4.130 We were pleased to note that this recommendation was implemented by six out of the seven school districts. However, our review determined that Anglophone North School District had not fully implemented this recommendation.

4.131 While we saw evidence that the purchase card agreement is signed by all new cardholders, and is re-signed at the beginning of each school year, we found that a purchase card had been sent to a new cardholder prior to their signing of the agreement.

4.132 Per our discussion with the district, this was because the employee was working in a remote location. Per the district, “*It has been our practice to send the Purchase Card Agreement with the new card for those cardholders that are at another location.*” A letter was sent with the card stating that it may not be used until the agreement is signed.

4.133 In response to our finding, the district notes that they “*will begin to ask the cardholders to sign the Purchase Card Agreement at the same time the Purchase Card Employee Request Form is completed. Therefore, [they]*

will have a signed Purchase Card Agreement in our possession before releasing the purchase card to the new cardholder.”

Districts should ensure cards are cancelled before end of employment

4.134 We recommended that “*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.*”

4.135 In the 2021 update, all seven districts noted that they have processes in place to ensure that their internal finance departments are notified when an employee leaves the district.

4.136 Our review determined, however, that none of the districts have a formal step in their termination or retirement process to ensure that departing employees’ cards are cancelled.

4.137 Both Anglophone West School District and District scolaire francophone Nord-Ouest have documented policies for retirements and terminations that include a step ensuring cards are turned in, though there was no subsequent step to cancel the card. As such, we have determined that this recommendation is not implemented.

Districts should consult with each other to develop procedures for the issuance and cancellation of cards

4.138 We recommended that “*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.*”

4.139 This recommendation was self-reported as implemented by all districts excluding Anglophone West School District, who noted that “*no work has been done with EECD and other School Districts on this.*”

4.140 Our review determined that while several districts have good documents, controls, and policies around the issuance and cancellation of purchase cards, we could find no evidence of consultation among all districts to share and standardize processes.

4.141 Certain districts noted that they consult and share best practices with specific districts, but we could find no evidence of a coordinated effort to develop consistent practices.

4.142 As we were not able to observe evidence of consultation between the districts, we have determined that this recommendation is not implemented.

Districts should develop enforcement procedures in consultation with the other districts

4.143 We recommended that “*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.*”

4.144 Like the previous recommendation discussed, our review determined that while several districts have good documents, controls, and policies around the enforcement of purchase card guidelines, we could find no evidence of consultation among all districts to standardize processes. For this reason, we have determined this recommendation is not implemented.

EECD should coordinate the implementation of our recommendations by the school districts

4.145 We made a related recommendation to EECD to “*coordinate work on the implementation of our recommendations by all school districts,*” which was self-reported by EECD as not implemented, with plans to implement in the 2022 fiscal year.

4.146 As the recommendation was self-reported by EECD as not implemented, we did not perform a detailed review over its status, though we recognize the connection between this, and the recommendations made to the districts above. EECD has noted that its work towards coordinating implementation is in progress.

EECD should audit school district purchase cards regularly

4.147 We recommended that “*the Department of Education and Early Childhood Development’s internal audit function should audit and report on school district purchase cards on a regular basis.*”

4.148 EECD’s 2021 response indicates that they are scheduled to complete a review in October 2021.

4.149 As the recommendation was self-reported by EECD as not implemented, we did not perform a detailed review over its status.

While most recommendations have been implemented, consistency has not been achieved

4.150 While we are pleased to see that most of our recommendations have been implemented, the implementation lacks consistency. For many of our recommendations, the districts carried out implementation in different ways.

4.151 We encourage EECD to implement its outstanding recommendations to ensure that all recommendations made to the districts have been implemented in the most consistent and effective manner.

Opportunities New Brunswick - Financial Assistance to Atcon Holdings Inc. and Industry

Background

4.152 In our 2015 report *Financial Assistance to Atcon Holdings Inc. and Industry*, we reported on significant financial assistance granted to the Atcon group of companies by the Province. In 2008 and 2009, loan guarantees totalling \$63.4 million (\$13.4 million and \$50 million, respectively) were granted. Just nine months after receiving the \$50 million loan guarantee from the Province, Atcon was placed in receivership.

4.153 Following Atcon's bankruptcy in 2010, the Province was left with close to \$70 million in unrecovered funds, made up of the two loan guarantees totalling \$63.4 million, along with other balances outstanding on assistance to the Atcon group of companies dating back to 1996.

4.154 The focus of our 2015 report was the events surrounding government's decision-making process in granting \$63.4 million in financial assistance to Atcon in 2008 and 2009, as well as how to improve the performance of the Department of Economic Development (now Opportunities New Brunswick).

4.155 We reported most internal processes worked as designed at what was then the Department of Economic Development, though we did identify a number of areas for improvement:

- Cabinet approved financial assistance to Atcon despite significant risk to taxpayers and numerous, repeated warnings by civil servants;

- Cabinet later removed terms and conditions that were put in place to mitigate the Province's risk, the most significant of which was to release its first security interest position in favour of the Bank of Nova Scotia; and;
- These findings showed Cabinet displayed a very troubling disregard for taxpayers' money.

4.156 Following the release of the 2015 report, many unanswered questions remained. Questions on the use of the funds received by Atcon, and whether anyone benefited inappropriately from this money, were key concerns given the short timeframe between granting the company financial assistance and the placement of Atcon into receivership.

4.157 In 2017, we conducted a special examination into *Financial Assistance to Atcon: Unanswered Questions*.

Audit Objectives

4.158 The objectives of our special examination were:

- to determine how the \$63.4 million in financial assistance provided to Atcon was spent; and
- to determine if anyone benefited inappropriately from the \$63.4 million in financial assistance.

Audit Conclusions

4.159 Upon completion of our work, based on the information we were able to obtain, we concluded that:

- Funds provided to Atcon (\$63.4 million) appear to have been largely used for business related activities. However, there was a significant amount of information that we were unable to examine, including bank statements and cancelled cheques for key Atcon companies.
- We found questionable Atcon operating and financial reporting practices.
- We could not conclude all NB suppliers were paid as per Atcon's declaration.

4.160 In Chapter 1 – Introductory Comments by the Auditor General accompanying this special examination, The Auditor General concluded that *“the substantial financial loss to taxpayers in our opinion was totally unnecessary. Unless government sees fit to make changes to the way in which financial assistance to industry is approved at the Cabinet level, I believe a similar situation could happen again. At present, the only impediment for current and*

future governments is that they will ultimately be held accountable by the electorate for their decision-making.”

4.161 Our 2015 audit chapter on “*Financial Assistance to Atcon Holdings Inc. and Industry*” resulted in eighteen recommendations being made to Opportunities New Brunswick (ONB) and one to the Executive Council Office (ECO). Our subsequent “*Financial Assistance to Atcon: Unanswered Questions*” chapter in 2017 resulted in eight further recommendations being made to ONB and one to ECO.

4.162 We have performed follow-up work on the 2015 report annually from 2016 to 2019. We began follow-up work on the 2017 report in 2018. As a result of follow-up work completed in 2019, one 2015 report recommendation was redirected from ONB to ECO.

4.163 In our current year follow-up work, we noted ONB has made improvements in the provision of key information to Cabinet for decision-making, such as financial statements, quantification of risks and rewards, comparisons to industry, and ratio analysis. Policies have also been expanded around support required for the value of security on loans and guarantee agreements.

4.164 Of note are two recommendations from the 2015 Chapter. We recommended:

- *“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”* and
- *“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.”*

While we found ONB had provided evidence that these recommendations had been recently implemented, we found no evidence they were applied retroactively to existing ONB files.

Financial assistance to industry: 86% of our recommendations have been implemented

4.165 Our current follow-up on both the 2015 and 2017 chapters found 24 of 28 total recommendations from both chapters to ONB and ECO have been implemented. Of the four remaining recommendations:

- One 2015 ONB recommendation remains not implemented;
- One 2015 ECO recommendation remains not implemented; and
- Two 2017 ONB recommendations remain not implemented.

We will address these four outstanding recommendations below.

ECO should recommend that Cabinet rationalize the number of provincial entities that provide financial assistance to industry

4.166 In 2015, we recommended that “*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.*” This recommendation was redirected to ECO in 2019.

4.167 In its 2021 update, ECO indicated that this recommendation is not fully implemented, noting that “*GNB has developed an investment criteria framework to be applied when providing funding to for-profit organizations in three departments as a pilot. It is anticipated that it will be rolled out to remaining departments, where applicable, depending on the outcomes of the pilot.*”

4.168 As the recommendation was self-reported by ECO as not implemented, we did not perform a detailed review over its status, though we recognize efforts made to standardize and centralize the provision of financial assistance to industry.

ONB should report annually on the actual performance of assistance to industry for the past 10 years

4.169 In 2015, we recommended that ONB “*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.*”

4.170 In its 2021 update, ONB indicated that “*ONB has completed the analysis of the actual performance of assistance provided to industry, and it is now reported on ONB's website.*”

4.171 Our review determined that ONB has not fully implemented this recommendation. Our past endeavours to follow-up on the implementation of this recommendation noted that the reporting on historical performance on ONB's website presents average indirect revenues generated per \$1 invested over 10 years in a broad range, making it difficult to interpret and assess the success of assistance. This provides limited value as it is too broad and difficult to understand for the average user.

4.172 We observed that the most recent report available on ONB's website is in the same format, and as such, has the same issues with breadth and understandability.

4.173 Through our discussions with ONB, we noted that ONB is undertaking a project to develop a new performance reporting model with a goal to present data that is more detailed, while also more understandable to the public.

4.174 While we are pleased to see that work is underway in regards to this recommendation, we cannot assess the merits of the new model at this time, and as such, cannot assess whether its outputs and ONB's subsequent reporting, will achieve the intent of the recommendation.

ONB should ensure sufficient review of documentation for performance bonds or funds in trust, prior to disbursement

4.175 In 2017, we recommended that *“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.”*

4.176 In its 2021 update, ONB indicated that they would implement this recommendation *“for all future performance bond and in-trust arrangements.”*

4.177 Per our discussions with ONB, there have been no such arrangements with performance bonds or funds placed in trust since the 2017 report was released. As such, since we were not able to observe and assess implementation, our review determined that this recommendation is not implemented.

4.178 ONB notes that they have no plans to enter into such an arrangement and that *“if performance bonds or in-trust arrangements were requested in the future, [they] would most likely deny the request.”* However, we noted that there

are no policies or process documentation prohibiting such arrangements or regulating them, should they arise.

Management and shareholders should be required to declare recent dividends, salaries or bonuses in applications for assistance

4.179 In 2017, we recommended that “*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:*

- *Salaries to key executives for the past three to five years;*
- *Salaries, dividends and bonuses to shareholders and family members for the past three to five years;*
- *Transfers to related/associated/affiliated companies in the past three to five years;*
- *Details of shareholder account activity during the past three to five years; and*
- *Details of dividends, share redemptions and changes in share capital in the past three to five years.”*

4.180 In its 2021 update, ONB noted that “*ONB agrees with this recommendation and currently reviews payment history to related parties/entities.*” They also noted that a formalized high-risk checklist is in use, identifying additional requirements for high-risk loans.

4.181 Our review determined that this recommendation has not been implemented. While we were able to observe the high-risk checklist in use, and noted that it included a requirement to obtain management and shareholder declarations on the above listed items, we observed that ONB indicated that the requirement was satisfied through externally reviewed financial statements.

4.182 While externally reviewed financial statements contain key information on related party transactions, they do not capture a three to five year history on the transactions, and do not provide sufficient information on other items of interest, such as details of salaries and bonuses paid to key executives.

4.183 We note that the file we reviewed represented the restructuring of an existing loan for an entity with whom the Province has a longstanding relationship. As such, ONB also noted that payment histories and management salaries are reviewed annually through compliance mechanisms. Though we find that this is a good practice, it does not

address risks in the decision-making regarding the provision of financial assistance.

The majority of our recommendations have been implemented

4.184 Overall, we found that the majority of these recommendations to ONB and ECO have been implemented, and that progress has been made towards implementing the rest.

Finance and Treasury Board – Public Debt

Background

4.185 In December 2015 our office examined the public debt management practices at the Department of Finance, now the Finance and Treasury Board (FTB). Effective public debt management is the cornerstone of financial stability and sustainable fiscal policy. Without prudent debt management practices, the public debt portfolio of the Province of New Brunswick can generate substantial risk to the Province's financial stability.

4.186 The Province issues securities (direct debt) such as treasury bills and domestic or foreign bonds to fund the Province of New Brunswick's financial requirements. The Province also has other financial liabilities such as capital leases and guarantees.

4.187 We concluded in December 2015 that there was no immediate risk of default on New Brunswick public debt. Two important indicators associated with the provincial level of debt (interest costs to revenue and Debt-to-GDP) were reasonably in line with other provinces in Canada. The costs of servicing public debt have been relatively stable, due to the low interest rate environment and FTB's low risk debt management policies.

4.188 However, the Province could potentially face higher debt levels in the future, depending on a variety of risk factors including the economic growth rate in New Brunswick, the level of provincial revenue, and the aging population.

Audit Objectives

4.189 Our audit objective was:

- To determine if FTB follows a prudent debt management practice to mitigate risks associated with public debt.

Audit Conclusions

- 4.190** In our 2015 work, we reviewed FTB's financial risk framework and concluded that:
- FTB had no comprehensive debt management strategy;
 - the Province's risk tolerance had not been established;
 - FTB conducted sensitivity analyses but not full stress tests;
 - the legislative framework for debt management was sound; and
 - FTB's debt management objectives and targets were not publicly reported.

Prudent debt management practice: 25% of our recommendations have been implemented

- 4.191** Our work resulted in eight recommendations made to FTB. Two of the eight recommendations have been implemented. In line with our recommendations, FTB formed an independent Risk Management Committee (the committee).

4.192 The Committee is made up of the Comptroller, the Deputy Minister of FTB and a senior financial officer of the Province who is not an employee of the Treasury Division, with meetings to be held no less than once annually. The committee had met once in 2019, with the planned 2020 meeting cancelled due to Covid-19.

4.193 In its 2019 meeting, the committee developed a policy that sets limits and authorities for borrowing and investing related transactions.

4.194 FTB agreed with four other recommendations but has not yet implemented them and has disagreed with two others. The status of those recommendations is discussed below.

FTB should develop a comprehensive debt management strategy

4.195 We recommended FTB "*develop a comprehensive debt management strategy and present it to Cabinet for approval.*"

4.196 In its 2021 response, FTB indicated its plans to address this recommendation in the 2021-2022 fiscal year through the Risk Management Committee. However, at this time the recommendation is not implemented.

FTB should establish the Province's risk tolerance

4.197 We recommended that FTB "*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.”

4.198 In its 2021 response, FTB indicated its plans to address this recommendation in the 2021-2022 fiscal year through the Risk Management Committee. We conclude that this recommendation is not yet implemented.

FTB should conduct a full stress test of the debt portfolio

4.199 We recommended FTB *“regularly conduct a full stress test of its debt portfolio, based on the economic and financial shocks to which the Province is potentially exposed.”*

4.200 In its 2021 response, FTB indicated that this recommendation was implemented and provided evidence of enhancement of its existing stress test through the addition of a second metric - an increase in borrowing by \$300 million, which is equal to the size of one typical domestic bond issue. We do not feel that a stress test on only two factors is sufficient to simulate the economic and financial shocks the Province may face.

4.201 However, FTB disagrees with the position that the current stress test is insufficient and considers it impractical to add other metrics, specifically those stress-testing for economic shocks.

4.202 As FTB disagrees with our recommendation for a full stress test, we have assessed it as not implemented.

FTB should clearly state which debt products are allowable

4.203 We recommended FTB *“clearly state in its borrowing policies which debt products may be issued by the Province and which may not.”*

4.204 In its 2021 update, FTB indicated that the recommendation has been implemented and that the Risk Management Committee has developed and approved the Allowable Debt Products policy. The policy provides a list of financial transactions that the Treasury Division may enter into or carry out and a list of currencies.

4.205 Our review determined that the policy did not specify which debt products the Treasury Division is not approved to obtain or issue. This makes the list of allowable debt products too broad to avoid the risk that a decision will be made to enter a debt arrangement that is inconsistent with the FTB’s low risk approach.

4.206 FTB felt that adding further restrictions on what products can and cannot be issued would be counterproductive.

4.207 While we recognize that it may not be a best practice to proscribe debt products in legislation, this does not preclude FTB from developing internal policies to correspond with a low-risk approach.

4.208 As FTB disagrees with our recommendation, we have assessed it as not implemented.

FTB should publicly report on debt management objectives and indicators

4.209 We recommended FTB should “*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.*”

4.210 In its 2021 response, FTB indicated its plans to address this recommendation in the 2021-2022 fiscal year through the Risk Management Committee. We conclude that this recommendation is not yet implemented.

FTB should report on projected performance and cost of debt

4.211 We recommended FTB “*should provide the public with information on the projected future performance of the Province’s debt portfolio, including its cost of debt.*”

4.212 In its 2021 response, FTB indicated its plans to address this recommendation in the 2021-2022 fiscal year through the Risk Management Committee. We conclude that this recommendation is not yet implemented.

4.213 Progress has been made on key recommendations such as the creation of a Risk Management Committee. However, we are disappointed FTB has not yet implemented six of the eight recommendations. We encourage FTB, through the Committee, to continue to implement the remaining recommendations.

Department of Transportation and Infrastructure – Centennial Building

Background

4.214 The Centennial Building, located at 670 King Street, Fredericton, was built in 1966. The building is situated in downtown Fredericton, adjacent to the Legislature. It was intended to centralize government functions and locate departments in close proximity to the Legislature.

4.215 Chancery Place, located at 675 King Street, was built to either replace the Centennial Building or allow it to be fully refurbished. However, after Chancery Place opened, we noted that the Centennial Building continued to be partially occupied by government employees and no demolition or refurbishment of the building took place.

4.216 We noted the Centennial Building had exceeded the limit of its useful life. It required complete renovation if it was to serve as a safe and secure location.

4.217 We also noted, in December 2015, that there was no overall strategy for office space in the City of Fredericton, although a draft policy was put forward by the Department of Transportation and Infrastructure (DTI) in 2010.

4.218 In 2015, we conducted work on The Centennial Building as a means to review the Province's management of a critical infrastructure asset.

Audit Objectives

4.219 Our objectives were to report on government infrastructure planning for the Centennial Building in Fredericton, associated financial impacts on provincial taxpayers, and the current status of the facility.

Audit Conclusions

4.220 From our 2015 work, we concluded that:

- Government has not followed a long-term infrastructure plan in management of government office space;
- Government focused on short-term decisions;
- At that point, there had been nine years of government indecision on the future of the Centennial Building, costing millions of taxpayer dollars.

***All remaining
recommendations on the
Centennial Building
have been implemented***

4.221 Our work resulted in five recommendations to DTI. Three of these recommendations are no longer applicable due to the sale of the Centennial Building, announced in December 2019. The remaining two recommendations have been implemented.

4.222 Overall, we are pleased that DTI has responded to all of the relevant recommendations that were made in the 2015 report through the implementation of policies surrounding the allocation and acquisition of office space and the disposal of real property.

Appendix I

2021 Follow-up Objective and Scope

For 2021, we completed a limited assurance attestation engagement on the status of certain audit recommendations included in our 2015 through 2017 Reports of the Auditor General of New Brunswick. 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.

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 used 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 2021 Report, we are tracking progress on performance audit recommendations from 2015, 2016, 2017, 2018 and 2019, with verification performed for eight 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.

We conducted our work in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information set out by the Chartered Professional Accountants of Canada.

We apply Canadian Standard on Quality Control 1 and, accordingly, maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Conclusion on completed recommendations – Based on the limited assurance procedures performed and evidence obtained, no matters have come to our attention to cause us to believe the status of the recommendations reported as complete have been materially misstated. Additional information provided in this report is not intended to take away from our overall conclusion.

Appendix II

Status of Performance Audit Recommendations Followed Up in 2021 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	
Finance & Treasury Board	Public Debt	2015	8	2	4	2	0	25%*
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	16	1	0	0	94%*
Executive Council Office			2	1	1	0	0	50%*
Transportation and Infrastructure	Centennial Building	2015	5	2	0	0	3	100%*
Legal Aid Services Commission	Public Trustee Services	2016	10	6	4	0	0	60%
Justice and Public Safety	Meat Safety - Food Premises Program	2016	2	1	1	0	0	50%
Health			21	18	3	0	0	86%
SNB	Advisory Services Contract	2017	3	2	1	0	0	67%*
Social Development			13	5	8	0	0	38%*
School Districts	School District Purchase cards	2017	14	10**	4	0	0	71%*
EECD			2	0	2	0	0	0%*
Finance & Treasury Board			2	2	0	0	0	100%*
Environment & Local Government	Climate Change	2017	5	2	3	0	0	40%*
NB Power			3	2	1	0	0	67%*
Opportunities NB	Financial Assistance to Atcon: Unanswered Questions	2017	8	6	2	0	0	75%*
Executive Council Office			1	1	0	0	0	100%*
Service New Brunswick	Service New Brunswick Property Assessment Services	2017	22	16	6	0	0	73%*
Executive Council Office			1	0	1	0	0	0%*
Finance & Treasury Board			2	0	1	1	0	0%*
Post-Secondary Education, Training and Labour	WSNB - Phase I - Governance	2018	7	7	0	0	0	100%

Department/ Commission/ Agency	Subject	Year	Performance Audit Recommendations					% Implemented
			Total	Implemented	Agreed/Not implemented	Disagreed	No longer applicable/Not determinable	
Executive Council Office	WSNB - Phase I - Governance	2018	1	1	0	0	0	100%
WorkSafeNB			12	8	4	0	0	67%
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 NB Challenge	2018	14	13	1	0	0	93%
WorkSafeNB	WSNB - Phase II - Management of Injured Workers' Claims	2018	29	20	9	0	0	69%
Executive Council Office	Follow up chapter	2018	2	1	1	0	0	50%
Health	Medicare Cards	2019	16	2	14	0	0	13%
Transportation and Infrastructure	Outsourcing of Highway Maintenance and Construction Work	2019	7	7	0	0	0	100%
Finance & Treasury Board	Overdue Property Tax: Collections and Forgiveness	2019	6	6	0	0	0	100%
Executive Council Office	City of Saint John Funding Agreement - Special Review	2019	5	5	0	0	0	100%
Finance & Treasury Board			2	1	1	0	0	50%
Post-Secondary Education, Training and Labour	Provincial Funding to Universities and MCFT	2019	10	6	4	0	0	60%
Legislative Assembly			1	1	0	0	0	100%
Social Development	Group Homes and Specialized Placements	2019	16	3	13	0	0	19%
Total			315	204	105	3	3	65%

N/A are eliminated when calculating the % implemented.

** Implementation status as verified by AGNB in 2021.*

***One district implemented 10 of 14 recommendations. The other six districts implemented 11 of 14 recommendations.*

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

Risks Exist in Government's Oversight of Crown Agencies (2021)

This chapter examines the effectiveness of government oversight with respect to Crown agencies and reports on compliance by Crown agencies with the *Accountability and Continuous Improvement Act* and the *Regional Health Authorities Act*.

Auditor General Access to Vestcor Significantly Limited (2020)

This chapter reports on Vestcor's position with respect to publicly accountable oversight and its restriction of the Auditor General's access to information to perform her duties. In contrast, the Auditor General had full access to audit Vestcor's predecessor, the New Brunswick Investment Management Corporation. Vestcor currently manages over \$18 billion in public sector funds.

Follow-Up Chapter (2018)

At the conclusion of 2018 Volume 2, Chapter 4, a review found inconsistent reporting by departments and Crown agencies in annual reports as compared with the *Annual Report Guidelines* issued by the Executive Council Office. Recommendations were issued to encourage consistency and transparency in reporting the status of our recommendations.

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 (Service New Brunswick)

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

Electronic Medical Records (2020)

This chapter examines the implementation of the Electronic Medical Records integrated system, intended to capture doctor visits and prescriptions, allow access to lab results and provide strategic information to assist in the planning and design of an efficient and effective health system. It reports that the program did not achieve its intended outcomes: despite the expenditure of over \$26 million by the Province, less than half of eligible physicians adopted the system.

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 Natural Resources and Energy Development

Timber Royalties, Follow-Up from 2008 (2020)

This chapter presents an update on recommendations from 2008. It examines the Crown timber royalty rate-setting process and the application of rates under the *Crown Lands and Forests Act*.

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

Covid-19 Funding – New Brunswick Workers' Emergency Income Benefit (2021)

This chapter examined the oversight and monitoring of the program developed to provide bridge funding for those whose income was affected by pandemic closures until the Federal employment program launched.

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.

Department of Social Development

Update on Nursing Home Planning and Aging Strategy (2020)

This chapter presents an update on the progress of implementation of recommendations from 2016 work on nursing home planning and aging strategy. It examines continuing concerns about growing unsustainable costs, aging nursing home infrastructure requiring significant investment in maintenance, repair and renewal, long waiting lists, increased pressure on hospital beds and limited public reporting on the status of nursing home capacity.

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.

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**Debt Challenges (2020)**

This chapter examines the capital structure, or, the proportions of debt and equity at NB Power. The percentage of debt, which is not currently within legislated parameters, the corporation's debt to equity structure compared to other peer utilities in Canada, the risks related to this debt, and debt reduction within NB Power are covered within this report.

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**Funding for Rural Internet (2021)**

This chapter examines funding for expansion of rural access to modern high-speed internet to determine outcomes regarding affordable access and connectivity.

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 Development Corporation

Funding for Rural Internet (2021)

This chapter examines funding for expansion of rural access to modern high-speed internet to determine outcomes regarding affordable access and connectivity.

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 *

* Denotes implementation status as verified by AGNB in 2021.

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 *
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 *

* Denotes implementation status as verified by AGNB in 2021.

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	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 *
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.	Not 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 *

* Denotes implementation status as verified by AGNB in 2021.

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
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"> • hand hygiene not done when required by policy, healthcare workers wearing rings and bracelets, areas with inadequate signage and gel; • biomedical waste improperly stored; • overcrowding in hemodialysis and oncology areas whose patients have an increased risk of acquiring an infectious disease; • no cleaning between patients treated in the same chemotherapy chair; • isolation inadequacies (signage, carts supplies, use of personal protective equipment, etc.); • linen deficiencies (clean laundry arriving at hospitals without being properly covered, linen delivery trucks not properly cleaned, 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.); • containers of disinfectant wipes left open; • 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.); • doors missing or being left open; 	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	112	(continued) <ul style="list-style-type: none"> permanent placement of patients in beds in the corridor; inadequate cleaning, labelling and storage of shared equipment; insufficient signage (public entrances) and labelling (“clean” and “soiled” items, storage areas, etc.); and construction areas not properly sealed-off from patient areas (with proper ventilation and signs restricting access). 	Implemented
	Vitalité Health Network						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
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

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
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"> documented provincial infection prevention and control policies, standards and practices; a strategy for monitoring compliance with infection control standards; and a comprehensive hand hygiene strategy. 	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
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"> inconsistencies in ICPs' knowledge of appropriate practices and standards; variations in the ICPs' work in different zones; and inconsistencies with isolation gowns. 	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	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"> • consistent unbiased hand hygiene auditing of appropriate quantity and including coverage of all areas in the hospitals; • auditing jewelry and nails of healthcare workers to ensure compliance with the hand hygiene policy; • auditing of linen management, including delivery trucks; • auditing of waste management, including all types of waste; and • auditing of shared equipment (proper cleaning, storage, etc.). 	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
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 *

* Denotes implementation status as verified by AGNB in 2021.

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
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.	Not 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.	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 *
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

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
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 *
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

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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"> • lack of timeliness in obtaining authority to act as Public Trustee for a client; • loss of authority upon death of a client; • limitations in fees that can be charged to clients; and • administration of unclaimed property. 	Not Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	54	We recommend the Department of Health ensure applicants for food premises licenses submit all required documentation and comply with the food premises standards prior to issuing a license.	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

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
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
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

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Meat Safety – Food Premises Program	Health	2016	3	2	87	<p>We recommend the Department of Health encourage consistency between inspectors through such means as:</p> <ul style="list-style-type: none"> • providing refresher training on the SOPs; • monitoring compliance with the SOPs; and • having regular meetings to discuss violations and food premises standards using professional judgment. 	Implemented
	Public Safety						Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	92	<p>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.)</p>	Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	95	<p>We recommend the Department of Health ensure proper procedures are consistently followed and documented when revoking a food premises licence.</p>	Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	102	<p>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.</p>	Not Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	110	<p>We recommend the Department of Health enhance its public reporting of compliance with the food premises standards by:</p> <ul style="list-style-type: none"> • posting inspection reports for all food premises, and • posting results of all inspections for the past two years. 	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Meat Safety – Food Premises Program	Health	2016	3	2	114	<p>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:</p> <ul style="list-style-type: none"> • directories of licensed food premises including their class, annual fee, assigned inspector, risk category, etc.; and • 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”. 	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
	Public Safety						Not Implemented
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</i> (SOPs).	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

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
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"> • uninspected meat; • class 5 operators not having food safety training; • licensing and inspecting abattoirs that are also involved with processing meat (such as making sausage, head cheese, jerky and other smoked products); and • community suppers, and • 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
Advisory Services Contract	Service New Brunswick	2017	1	2	50	We recommend Service New Brunswick: <ul style="list-style-type: none"> • ensure emergency and urgent exemptions are not used inappropriately by departments to bypass the competitive tendering process; • require that departments provide sufficient rationale and documentation to support requested exemptions; and • maintain a record of why the decision to approve the emergency and urgent exemption was made. 	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 *

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
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.	Not 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.	Not 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 *
Advisory Services Contract	Social Development	2017	1	2	117	We recommend the Department of Social Development: <ul style="list-style-type: none"> independently evaluate the performance of contractors against well-defined contract goals, objectives and deliverables; and submit written feedback to Service New Brunswick on the contractor's performance for significant contracts. 	Not 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.	Not 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.	Not 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 *

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
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.	Not 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.	Not Implemented *
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"> compliance with government policies governing travel expenses (AD-2801) and approval of payments (AD-6402); and significant contract terms such as billing discounts and caps are adhered to. 	Not 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 *

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Climate Change	NB Power	2017	1	3	55	<p>We recommend NB Power:</p> <ul style="list-style-type: none"> perform a comprehensive analysis on the potential impact of phase-out of Belledune Generating Station; consult with the Department of Environment and Local Government on a proposed solution regarding the Belledune Generating Station; and 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. 	Implemented *
Climate Change	Environment & Local Government	2017	1	3	63	<p>We recommend the Department finalize an implementation plan that describes:</p> <ul style="list-style-type: none"> how and when the actions identified in the Climate Change Action Plan will be implemented; and how the Department intends to monitor and report on the progress. 	Not Implemented *
Climate Change	Environment & Local Government	2017	1	3	108	<p>We recommend the Department develop a provincial climate change risk assessment. The assessment should include:</p> <ul style="list-style-type: none"> Risk identification; Risk analysis; Risk evaluation; Risk treatment and adaptation measures; and Implementation plan and monitoring. 	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 *

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
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.	Not Implemented *
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 *

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
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"> • Salaries to key executives for the past three to five years; • Salaries, dividends and bonuses to shareholders and family members for the past three to five years; • Transfers to related/associated/affiliated companies in the past three to five years; • Details of shareholder account activity during the past three to five years; and • Details of dividends, share redemptions and changes in share capital in the past three to five years. 	Not Implemented *
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 *

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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	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 *
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 high risk 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.	Not 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 *

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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	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.	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.	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 *
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"> • conduct exploratory analysis on existing property data elements to determine completeness, accuracy and consistency; and • formalize and implement a process to monitor the integrity of data. 	Not Implemented *

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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	120	<p>We recommend Service New Brunswick (Property Assessment Services) establish a Quality Assurance functional unit. The unit should:</p> <ul style="list-style-type: none"> report to the Executive Director to maintain independence, avoid any potential conflict of interest, and ensure key information is provided; monitor and report on the quality of project management; and undertake a province-wide program to improve property data quality, with consistent training, tools, and standards in all regions. 	Implemented *
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	132	<p>We recommend Service New Brunswick (Property Assessment Services) enhance quality assurance by:</p> <ul style="list-style-type: none"> developing parameters, policies and procedures for exception reports; and ensuring exception reports are properly followed up on 	Implemented *
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	133	<p>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.</p>	Implemented *
Residential Property Assessment – Special Examination	Department of Finance	2017	3	2	139	<p>We recommend the Department of Finance propose to Cabinet that Finance assume responsibility for the administration of all:</p> <ul style="list-style-type: none"> property tax policy changes; and property tax benefit and relief programs. 	Not Implemented *
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	145	<p>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.</p>	Not Implemented *

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
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"> • has adequate time to fulfill his or her statutory obligation; and • encourages group cohesion between the units within Property Assessment Services. 	Implemented *
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"> • Service New Brunswick Board of Directors require the Executive Director of Property Assessment Services report directly and independently to the Board; • Service New Brunswick Board of Directors have authority for hiring and termination of Executive Director upon recommendation from the CEO; and • Performance appraisal and other administrative matters rest with SNB senior management as determined by the CEO. 	Not 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.	Not Implemented *

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
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						Not 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 *
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 *

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
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						Implemented *
	DSF-Nord Ouest						Implemented *

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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 *

* Denotes implementation status as verified by AGNB in 2021.

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
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 Owest						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 Owest						Implemented *

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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.	Not Implemented *
	ASD-North						Not Implemented *
	ASD-East						Not Implemented *
	ASD-South						Not Implemented *
	DSF-Sud						Not Implemented *
	DSF-Nord Est						Not Implemented *
	DSF-Nord Ouest						Not 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						Not Implemented *
	ASD-East						Not Implemented *
	ASD-South						Not Implemented *
	DSF-Sud						Not Implemented *
	DSF-Nord Est						Not Implemented *
	DSF-Nord Ouest						Not Implemented *

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
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.	Not Implemented *
	ASD-North						Not Implemented *
	ASD-East						Not Implemented *
	ASD-South						Not Implemented *
	DSF-Sud						Not Implemented *
	DSF-Nord Est						Not Implemented *
	DSF-Nord Ouest						Not Implemented *
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 *

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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	61	We recommend the Department of Post-Secondary Education, Training and Labour: <ul style="list-style-type: none"> • initiate a process to ensure appointments are completed in a timely manner; • comply with provincial legislation and government policy when recommending the appointment of board members under the Act; and • clearly document the appointment process and provide clear rationale for appointment recommendations made to government. 	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
WorkSafeNB Phase I – Governance	Post-Secondary Education, Training and Labour	2018	1	2	98	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: <ul style="list-style-type: none"> • issuing mandate letters annually; and • enforcing WorkSafeNB submission of annual plan per requirements of the Act. 	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	103	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.	Implemented
WorkSafeNB Phase I – Governance	WorkSafeNB Board of Directors	2018	1	2	124	We recommend the WorkSafeNB board of directors review its committee structures and practices to: <ul style="list-style-type: none"> • select participating board members to chair committees; • ensure per diem payments are made only to committee members for committee meetings; • ensure membership is aligned with board needs and competencies are sufficient to address committee requirements; • develop and implement competencies for committee membership; and • develop and implement a plan to evaluate committee performance on an annual basis. 	Implemented
WorkSafeNB Phase I – Governance	WorkSafeNB Board of Directors	2018	1	2	131	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: <ul style="list-style-type: none"> • timely recruitment of all board positions, including the chair and vice-chair and, • effective staggering of board member terms. 	Not Implemented
	Post-Secondary Education, Training and Labour					Implemented	
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

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
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"> evaluating board member development requirements; identifying development opportunities for board members; and recruiting new board members to address competency and skillset needs. 	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"> • fully develop long-term strategic goals and objectives and define measurable targets for all key performance indicators; • include the strategic requirements of the government mandate letter as part of its strategic planning process; • develop an operational action plan designed to implement the long-term strategic direction of the corporation; and • 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>. 	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"> • establish a CEO performance agreement that ties CEO performance to the corporation's strategy and results; and • conduct an annual CEO performance evaluation against the documented expectations. 	Implemented
WorkSafeNB Phase I – Governance	WorkSafeNB	2018	1	2	186	<p>We recommend WorkSafeNB:</p> <ul style="list-style-type: none"> • include comparable New Brunswick public sector entities when undertaking compensation market comparisons in order to meet mandate letter requirements; and • maintain clearly documented rationale for decisions not in alignment with the Department's mandate letters. 	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"> clearly define acceptable board and employee travel expense practices; and align with public service Part I policy where applicable to board and employee travel. 	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
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						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.	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	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
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
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"> • eliminate duplication of effort in admissions; • improve the quality of inmate mental health data; and • incorporate best practices in mental health screening. 	Not 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						Not 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						Not 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						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						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
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

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	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						Implemented
Improving Student Performance: A New Brunswick Challenge	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	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
Improving Student Performance: A New Brunswick Challenge	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
Improving Student Performance: A New Brunswick Challenge	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	Education and Early Childhood Development	2018	2	2	59	<p>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:</p> <ul style="list-style-type: none"> • a realistic time schedule; • 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; • adequate funding; and • 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. 	Implemented
Improving Student Performance: A New Brunswick Challenge	Education and Early Childhood Development	2018	2	2	66	<p>We recommend the Department of Education and Early Childhood Development work with school districts, other departments and community-based organizations where applicable to:</p> <ul style="list-style-type: none"> • identify and address the challenges to achieving the provincial targets for reading, math and science; • present to government options to address the challenges; • develop standards for student absence tracking and measurement to better monitor student attendance; and • take corrective action to improve student attendance. 	Implemented
Improving Student Performance: A New Brunswick Challenge	Education and Early Childhood Development	2018	2	2	79	<p>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.</p>	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Improving Student Performance: A New Brunswick Challenge	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	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"> • ensure school improvement plans are prepared and reviewed annually as required by the <i>Education Act</i>, • demonstrate school improvement plans align with the provincial education plan, and • monitor the extent to which school improvement goals are being met. 	Implemented
Improving Student Performance: A New Brunswick Challenge	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
Improving Student Performance: A New Brunswick Challenge	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"> • evaluating staff performance regularly as required by the <i>Education Act</i>; and • taking action to improve staff performance where needed. 	Not Implemented
Improving Student Performance: A New Brunswick Challenge	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

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Improving Student Performance: A New Brunswick Challenge	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
Improving Student Performance: A New Brunswick Challenge	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
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"> • identifying risks to return to work; • prioritizing complex claims, and • initiating a plan to address barriers. 	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"> • return to work goals; • proposed treatments; and • forecast date for recovery. 	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.	Not 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.	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.	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	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"> • require medical advisor opinions to be formally documented and be restricted to the specifics of the medical condition; and • have templated, specific questions for case managers to ask medical advisors. 	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"> • follow up with the injured worker in relation to treatment progress; • closely monitor claims with modified return to work to ensure the modified work is suitable; and • communicate with health care providers involved in relation to Workers’ progress. 	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.	Not Implemented
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	97	We recommend WorkSafeNB: <ul style="list-style-type: none"> • expand the duration and level of detail in case manager training; and • enhance ongoing training for existing staff. 	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.	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.	Implemented
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	111	We recommend WorkSafeNB link: <ul style="list-style-type: none"> • key performance indicators to strategic goals; and • improvement initiatives to the Key Performance Indicators identified. 	Not 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"> enhanced data mining capabilities; system reminders to update client information; auto-complete forms; and automated medical claims processing. 	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"> ensure tender requirements are comprehensive to minimize the need for significant changes after the tender is issued; and follow procurement regulations and best practices to ensure transparency, fairness, and competitiveness of the bidding process. 	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.	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.	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
Follow Up on Recommendations from Prior Years’ Performance Audit Chapters	Executive Council Office	2018	2	4	86	We recommend the Executive Council Office ensure Crown agencies comply with the requirement of the Annual Report Guidelines to report the status of recommendations from the Auditor General in their annual report.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Follow Up on Recommendations from Prior Years' Performance Audit Chapters	Executive Council Office	2018	2	4	90	We recommend the Annual Report Guidelines be amended to direct departments and Crown agencies to report on the status of "implemented" recommendations instead of "adopted" recommendations.	Not Implemented
Medicare Cards	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.	Not Implemented
Medicare Cards	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.	Not Implemented
Medicare Cards	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.	Not Implemented
Medicare Cards	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.	Implemented
Medicare Cards	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.	Not Implemented
Medicare Cards	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.	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Medicare Cards	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.	Not Implemented
Medicare Cards	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.	Implemented
Medicare Cards	Health	2019	1	2	75	We recommend Medicare, as a minimum, add photo identification to NB Medicare cards to enhance card security.	Not Implemented
Medicare Cards	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.	Not Implemented
Medicare Cards	Health	2019	1	2	77	We further recommend Medicare assign responsibility for following up on any tips received.	Not Implemented
Medicare Cards	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.	Not Implemented
Medicare Cards	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.	Not Implemented
Medicare Cards	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.	Not Implemented
Medicare Cards	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.	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Medicare Cards	Health	2019	1	2	99	We recommend Medicare: <ul style="list-style-type: none"> • develop key performance indicators to allow assessment of Medicare performance; • set performance targets and measure actual results against those targets; and • publicly report the results on an annual basis. 	Not Implemented
Outsourcing of Highway Maintenance and Construction Work	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.	Implemented
Outsourcing of Highway Maintenance and Construction Work	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.	Implemented
Outsourcing of Highway Maintenance and Construction Work	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.	Implemented
Outsourcing of Highway Maintenance and Construction Work	Transportation and Infrastructure	2019	1	3	55	We recommend the Department of Transportation and Infrastructure evaluate how road work such as chip sealing is sourced and delivered in all districts following an objective and evidence-based cost benefit analysis.	Implemented
Outsourcing of Highway Maintenance and Construction Work	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.	Implemented
Outsourcing of Highway Maintenance and Construction Work	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.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Outsourcing of Highway Maintenance and Construction Work	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.	Implemented
Overdue Property Tax: Collections and Forgiveness	Finance	2019	1	4	34	We recommend the Department of Finance develop a policy for its use of section 25 of the <i>Real Property Tax Act</i> 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 <i>Provincial Offences Procedure Act</i> .	Implemented
Overdue Property Tax: Collections and Forgiveness	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.	Implemented
Overdue Property Tax: Collections and Forgiveness	Finance	2019	1	4	36	We recommend the Department of Finance: <ul style="list-style-type: none"> clarify performance expectations of Service New Brunswick in collecting overdue property tax; and monitor Service New Brunswick's performance against pre-defined performance indicators and targets. 	Implemented
Overdue Property Tax: Collections and Forgiveness	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.	Implemented
Overdue Property Tax: Collections and Forgiveness	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.	Implemented
Overdue Property Tax: Collections and Forgiveness	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.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
City of Saint John Agreement – Special Review	Executive Council Office	2019	1	5	29	<p>We recommend the Executive Council Office ensure funding decisions by Cabinet:</p> <ul style="list-style-type: none"> • follow due process with proper approval by all relevant parties • are justified by a documented business case, detailed financial analysis and clear rationale for critical decisions; and • are supported by a documented legal review prior to decisions being made 	Implemented
City of Saint John Agreement – Special Review	Executive Council Office	2019	1	5	33	<p>We recommend the Executive Council Office develop a records retention policy to ensure key records are maintained in the Premier’s Office throughout government transitions.</p>	Implemented
City of Saint John Agreement – Special Review	Executive Council Office	2019	1	5	54	<p>We recommend the Executive Council Office/Treasury Board Secretariat ensures:</p> <ul style="list-style-type: none"> • funding agreements do not effectively override the spirit and intent of legislation, such as: <ul style="list-style-type: none"> ○ subsection 100(8) of the <i>Local Governance Act</i> discouraging ongoing deficits; and ○ the need for an appropriation in advance of expending provincial funds as per the <i>Financial Administration Act</i>; • a detailed risk analysis is completed when developing funding agreements and necessary clauses are included to address identified risks to the Province; including: <ul style="list-style-type: none"> ○ an appropriations clause based on legal advice to ensure proper budget authority is obtained; and ○ a clause requiring financial reports follow Public Sector Accounting Standards; • a sufficient multi-year appropriation is obtained to cover all legally committed funding over the life of the agreement. 	Implemented
	Finance and Treasury Board					Implemented	

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
City of Saint John Agreement – Special Review	Executive Council Office	2019	1	5	64	We recommend the Executive Council Office involve all relevant provincial entities when planning, developing and reviewing future contracts and agreements for Cabinet approval.	Implemented
City of Saint John Agreement – Special Review	Executive Council Office	2019	1	5	71	We recommend the Executive Council Office ensure agreements approved by Cabinet: <ul style="list-style-type: none"> • are complete and authorized prior to making payments under the agreement; • contain clauses to mitigate risk and protect the taxpayer; • include clear, measurable deliverables; • include monitoring mechanisms; and • are monitored to ensure key deliverables, such as committee reports, are completed as required 	Implemented
City of Saint John Agreement – Special Review	Finance and Treasury Board	2019	1	5	85	We recommend Treasury Board Secretariat/ provincial Comptroller review and update the <i>Financial Administration Act</i> to: <ul style="list-style-type: none"> • modernize the Act with respect to payments, accruals and conformance with Public Sector Accounting Standards; • increase clarity for key financial officers processing payments throughout government to know if proper budget authority exists; and • provide for budget appropriations for multi-year agreements at the time in which funds are legally committed. 	Not Implemented
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.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Provincial Funding to Universities and Maritime College of Forest Technology	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.	Not Implemented
Provincial Funding to Universities and Maritime College of Forest Technology	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"> • Establish measurable outcomes; • For initiatives or areas of interest, establish working committees who report annually to the Minister on progress and achievement of objectives; • Use key performance indicators; • Require annual reporting to the Minister using a standard template; and • Require executive compensation contracts be publicly available. 	Not Implemented
Provincial Funding to Universities and Maritime College of Forest Technology	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.	Not Implemented
Provincial Funding to Universities and Maritime College of Forest Technology	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.	Implemented
Provincial Funding to Universities and Maritime College of Forest Technology	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.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Provincial Funding to Universities and Maritime College of Forest Technology	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.	Implemented
Provincial Funding to Universities and Maritime College of Forest Technology	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.	Implemented
Provincial Funding to Universities and Maritime College of Forest Technology	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.	Implemented
Provincial Funding to Universities and Maritime College of Forest Technology	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.	Implemented
Provincial Funding to Universities and Maritime College of Forest Technology	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.	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Group Homes and Specialized Placements	Social Development	2019	2	3	53	We recommend the Department of Social Development: <ul style="list-style-type: none"> develop and implement Child in Care practice standards to specifically address children taken into temporary care; and develop and implement standards for specialized placements. 	Not Implemented
Group Homes and Specialized Placements	Social Development	2019	2	3	59	We recommend the Department of Social Development: <ul style="list-style-type: none"> include in their standards, specific key performance indicators for each standard; set a minimum level of performance in line with the performance indicator(s) specified; and update monitoring procedures to include guidance in measuring the performance indicator(s) for each standard. 	Not Implemented
Group Homes and Specialized Placements	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.	Implemented
Group Homes and Specialized Placements	Social Development	2019	2	3	67	We recommend the Department of Social Development revise the: <ul style="list-style-type: none"> Children's Residential Services Practice Standards for Child in Care Residential Centres; and Children's Residential Centre Service Standards for Operators to increase integration with policies, guidelines, procedures and other mandatory standards. 	Not Implemented
Group Homes and Specialized Placements	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.	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Group Homes and Specialized Placements	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.	Implemented
Group Homes and Specialized Placements	Social Development	2019	2	3	108	We recommend the Department of Social Development: <ul style="list-style-type: none"> • forecast regional and provincial demand for placement services; and • standardize resource planning procedures to be used by regions and implemented provincially. 	Not Implemented
Group Homes and Specialized Placements	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"> • standardized content requirements supporting achievable outcomes for children taken into care; and • regular case plan review and revision requirements to conform with standards. 	Not Implemented
Group Homes and Specialized Placements	Social Development	2019	2	3	121	We recommend the Department of Social Development: <ul style="list-style-type: none"> • comply with standards and jointly develop care plans with group home and specialized placement Operators; • standardize requirements and documented procedures for care plans to include objectives and actions that align with Department case plans; and • set specific requirements for regular review of care plan changes by Department social workers. 	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Group Homes and Specialized Placements	Social Development	2019	2	3	131	We recommend the Department of Social Development: <ul style="list-style-type: none"> ensure required training is completed in regional offices, group homes and specialized placement facilities before caseloads are assigned to personnel; and provide cultural awareness training across regional offices, group homes and specialized placement facilities. 	Implemented
Group Homes and Specialized Placements	Social Development	2019	2	3	138	We recommend the Department of Social Development: <ul style="list-style-type: none"> 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 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. 	Not Implemented
Group Homes and Specialized Placements	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.	Not Implemented
Group Homes and Specialized Placements	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.	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Group Homes and Specialized Placements	Social Development	2019	2	3	154	We recommend the Department of Social Development: <ul style="list-style-type: none"> document responses and actions taken to address feedback and concerns raised when reviewing Operator completed evaluation forms; and follow-up on Operator feedback and the results of actions taken to address issues identified in the annual review. 	Not Implemented
Group Homes and Specialized Placements	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.	Not Implemented
Group Homes and Specialized Placements	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.	Not Implemented
School Infrastructure Planning	Education and Early Childhood Development	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	Education and Early Childhood Development	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	Education and Early Childhood Development	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"> Clear approval path depending on the significance of the change; Consultation with all key stakeholders such as school districts changes; and Formal approval and documentation of changes before they are applied. 	**

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
School Infrastructure Planning	Education and Early Childhood Development	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	Education and Early Childhood Development	2020	1	2	54	We recommend the Department use a rolling average method to predict the student enrolment trends.	**
School Infrastructure Planning	Education and Early Childhood Development	2020	1	2	55	We recommend the Department improve the Quadruple Bottom Line Multi-Criteria Analysis tool to: <ul style="list-style-type: none"> • Address the weaknesses in the indicators listed in Appendix IV of the report and increase its overall objectivity; and • Incorporate a scoring mechanism to capture space deficiencies, instead of the tiering approach. 	**
School Infrastructure Planning	Education and Early Childhood Development	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	Education and Early Childhood Development	2020	1	2	58	We recommend the Department re-evaluate the document submission requirements for school districts in Policy 409 “Multi-year School Infrastructure Planning” and enforce the policy.	**
School Infrastructure Planning	Education and Early Childhood Development	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.	**
School Infrastructure Planning	Education and Early Childhood Development	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.	**

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
School Infrastructure Planning	Education and Early Childhood Development	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	Education and Early Childhood Development	2020	1	2	104	<p>We recommend the Department develop a long-term province-wide capital plan for school infrastructure. The plan should include items such as:</p> <ul style="list-style-type: none"> • Projects that are fully scoped, estimated and ready to be delivered in the short to medium term (3 to 5 years); • A broad long-term funding allocation based on an analysis of school facility data and projected budget plan; and • All key elements of the long-term infrastructure sustainability recommendation AGNB made in 2012: <ul style="list-style-type: none"> ○ the rationalization of assets (i.e. if not considered essential, remove from service); ○ a long-term approach to budgeting which includes life cycle maintenance; ○ a protected stream of a base level of funding determined necessary to adequately maintain schools in service; ○ a 20-year planning horizon; ○ 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 	**

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School Infrastructure Planning	Education and Early Childhood Development	2020	1	2	104	(continued) <ul style="list-style-type: none"> ○ 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. 	**
School Infrastructure Planning	Education and Early Childhood Development	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	Education and Early Childhood Development	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	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.	**
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	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.	**

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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	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.	**
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 incentivize MHSNB toward high performance in all New Brunswick communities.	**
Ambulance Services	Health	2020	1	3	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	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.						**

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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.	**
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	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 <i>Conflict of Interest Act</i> and amend the regulation to include all relevant Crown corporations in Schedule A, including EM/ANB Inc.	**
Follow-Up:2008 Timber Royalties	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"> a detailed description of the stumpage appraisal methodology and associated processes in place to arrive at fair market values; and examples of all calculations required to update Crown timber royalty rates. 	**
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.	**

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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.	**
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"> • articulate clear objectives; • provide detailed methodology information with any year over year changes; and • present the annual stumpage study results in a complete, consistent, comparable manner. 	**
Follow-Up:2008 Timber Royalties	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	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> .	**
Follow-Up:2008 Timber Royalties	Natural Resources and Energy Development	2020	1	4	102	We recommend the Department of Natural Resources and Energy Development: <ul style="list-style-type: none"> • 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 • 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. 	**

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Follow-Up:2008 Timber Royalties	Natural Resources and Energy Development	2020	1	4	107	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.	**
Electronic Medical Record Program	Health	2020	2	2	41	We recommend that the Department of Health: <ul style="list-style-type: none"> • structure contracts to maintain oversight and hold parties receiving public funds accountable; and • if complex structures can not be avoided, the Department needs to build in adequate controls to manage the risks and protect public funds. 	**
Electronic Medical Record Program	Health	2020	2	2	44	We recommend the Department of Health, as part of granting program funding: <ul style="list-style-type: none"> • assess the financial health of third-party funding recipients and their ability to achieve the desired results within agreed funding levels; and • exercise periodic reviews of records as per the terms of funding agreements. 	**
Electronic Medical Record Program	Health	2020	2	2	46	We recommend the Department of Health intervene and take timely corrective action when there are indicators of program failure such as: <ul style="list-style-type: none"> • not achieving project deliverables; • missing key deadlines; and • incurring funding shortfalls. 	**
Electronic Medical Record Program	Health	2020	2	2	51	We recommend the Department of Health, for future programs: <ul style="list-style-type: none"> • develop measurable performance criteria to monitor program outcomes; and • use regular progress reports to monitor program implementations. 	**

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Electronic Medical Record Program	Health	2020	2	2	61	We recommend the Department of Health ensure regular audits are carried out on future programs to evaluate achievement of program outcomes and funding recipients' compliance with funding terms.	**
Electronic Medical Record Program	Health	2020	2	2	77	We recommend the Department of Health stipulate, in future funding agreements, withholding of final payment until all agreement terms are satisfied.	**
Electronic Medical Record Program	Health	2020	2	2	109	For all future EMR solutions, we recommend the Department of Health: <ul style="list-style-type: none"> • identify and prioritize all data integration requirements; • clearly define responsibilities of all parties involved in integration; and • ensure implementation timelines are met. 	**
Debt Challenges	NB Power	2020	2	3	59	We recommend NB Power prioritize debt reduction by developing a firm and well-defined debt management plan to achieve the mandated debt to equity target by 2027. The plan should comprise: <ul style="list-style-type: none"> • achievable annual key performance indicators (KPI) including a debt reduction amount and debt to equity ratio; and • a requirement to report annually within NB Power's annual report: <ol style="list-style-type: none"> i. any deviation from the annual KPIs; ii. reasons if KPIs are not met; and iii. an adjusted action plan to reach 2027 target date. 	**
Debt Challenges	NB Power	2020	2	3	84	We recommend NB Power, to improve its forecasting process, quantify the impact of likely uncertainties in the 10 Year Plan, such as fuel prices, hydro flow, Point Lepreau capacity factor, weather events, etc.	**

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Update on Nursing Home Planning and Aging Strategy	Social Development	2020	2	4	35	We recommend the Department of Social Development review the 2018-2023 Nursing Home Plan to ensure targets are clear, realistic, achievable and properly resourced to meet the planned outcomes in a timely manner.	**
Update on Nursing Home Planning and Aging Strategy	Finance and Treasury Board	2020	2	4	45	We recommend the Department of Finance and Treasury Board revise the ASD Advisory Services unit's Standard Operating Procedures to include formal documentation standards for financial models and other analyses completed by the unit. The standards should, at a minimum, require retaining documentation of: <ul style="list-style-type: none"> • roles and responsibilities of individuals involved; • all sources of inputs and assumptions used; • the review of financial models; and • adherence to the Standard Operating Procedures. 	**
Update on Nursing Home Planning and Aging Strategy	Social Development	2020	2	4	46	We continue to recommend the Department of Social Development evaluate whether there is an economic benefit to providing nursing home beds under the for-profit operated model versus the traditional model. This should include a comparison of actual costs and quality of service.	**
Update on Nursing Home Planning and Aging Strategy	Social Development	2020	2	4	73	We recommend the Department of Social Development develop performance indicators with specific targets for each action item under the Aging Strategy, in collaboration with relevant stakeholders.	**
Update on Nursing Home Planning and Aging Strategy	Social Development	2020	2	4	74	We recommend the Department of Social Development develop a formal process for monitoring action items under the Aging Strategy and verifying implementation.	**

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Update on Nursing Home Planning and Aging Strategy	Social Development	2020	2	4	88	We recommend the Department of Social Development publicly report actual outcomes compared to planned or expected outcomes under the Aging Strategy and the Nursing Home Plan. Reporting should provide explanations for gaps between plans and results.	**
Auditor General's Access to Vestcor Significantly Limited	Finance and Treasury Board	2020	2	5	9	We recommend the Minister of Finance and Treasury Board propose the <i>Auditor General Act</i> be amended to list Vestcor (and all related entities) as auditable entities to ensure the Auditor General has unrestricted access to conduct both performance and financial audits as the Auditor General deems necessary.	**
Auditor General's Access to Vestcor Significantly Limited	Finance and Treasury Board	2020	2	5	10	We recommend the Minister of Finance and Treasury Board under section 12 of the <i>Auditor General Act</i> , request the Auditor General conduct a performance audit of Vestcor (and all related entities) that includes unrestricted access to Vestcor by the Auditor General.	**
Auditor General's Access to Vestcor Significantly Limited	Public Accounts Committee	2020	2	5	11	We recommend the Public Accounts Committee revisit what the New Brunswick Investment Management Corporation, the Department of Human Resources and their representatives told Legislators regarding: <ul style="list-style-type: none"> the Auditor General's future access to Vestcor; how Vestcor would grow to include public sector clients outside of New Brunswick; and how the Province would have indirect oversight through the members it appoints to the Boards of Trustees of the Public Service and Teachers' pension plans. 	**

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Auditor General's Access to Vestcor Significantly Limited	Finance and Treasury Board	2020	2	5	12	We recommend the Minister of Finance and Treasury Board propose the <i>Vestcor Act</i> be amended to require Vestcor (and all related entities) to: <ul style="list-style-type: none"> file an annual report with the Clerk of the Legislative Assembly; and appear before the Public Accounts Committee. 	**
Auditor General's Access to Vestcor Significantly Limited	Public Accounts Committee	2020	2	5	13	We recommend the Public Accounts Committee include Vestcor (and all related entities) as one of the entities who are regularly called to appear before the committee	**
Funding for Rural Internet	Executive Council Office	2021	1	2	52	We recommend Executive Council Office ensure responsibility for government policy commitments, including funding for rural internet, be clearly assigned to specific government entities to ensure accountability and transparency for government programs and services	***
Funding for Rural Internet	Executive Council Office	2021	1	2	53	We recommend Executive Council Office direct the responsible department or agency to ensure: <ul style="list-style-type: none"> any future funding for rural internet is delivered via a program which identifies appropriate outcomes and performance metrics; a needs assessment is conducted to determine the service gap before providing any future funding; and future applications for rural internet funding be validated to ensure they address service gaps identified through a needs assessment. 	***
Funding for Rural Internet	Executive Council Office	2021	1	2	63	We recommend Executive Council Office direct the responsible department or agency to ensure any future funding for rural internet is delivered through a competitive and transparent process by: <ul style="list-style-type: none"> issuing public tender; or adhering to the terms and conditions of funding guidelines. 	***

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Funding for Rural Internet	Regional Development Corporation	2021	1	2	75	We recommend Regional Development Corporation and Opportunities New Brunswick ensure future contracts for funding of rural internet include details to enable proper evaluation of claims made by contractors. These should include but are not limited to: <ul style="list-style-type: none"> detailed statement of work; project budget; and specific and measurable outcomes. 	***
	Opportunities New Brunswick						***
Funding for Rural Internet	Opportunities New Brunswick	2021	1	2	84	We recommend Opportunities New Brunswick clearly identify approved eligible costs in future contracts of this nature, with a maximum amount payable to avoid paying for ineligible costs.	***
Funding for Rural Internet	Opportunities New Brunswick	2021	1	2	90	We recommend Opportunities New Brunswick ensure any amendments to contract terms are authorized and documented in writing.	***
Funding for Rural Internet	Opportunities New Brunswick	2021	1	2	93	We recommend Opportunities New Brunswick acquire the necessary expertise to review technical aspects of future claims before releasing payments to funding recipients.	***
Funding for Rural Internet	Regional Development Corporation	2021	1	2	104	We recommend Regional Development Corporation and Opportunities New Brunswick set and enforce expectations regarding the performance and reliability of the technical solution to handle the required number of subscribers before providing additional project funding.	***
	Opportunities New Brunswick						***
Funding for Rural Internet	Regional Development Corporation	2021	1	2	107	We recommend Regional Development Corporation have a formal project completion and close out process whereby all outcomes are assessed and accounts reconciled before project completion is announced.	***
Funding for Rural Internet	Regional Development Corporation	2021	1	2	112	We recommend Opportunities New Brunswick and Regional Development Corporation implement procedures to: <ul style="list-style-type: none"> evaluate contract performance on a timely basis; and monitor and enforce the terms and conditions of their funding agreements. 	***
	Opportunities New Brunswick						***

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Funding for Rural Internet	Regional Development Corporation	2021	1	2	116	We recommend Opportunities New Brunswick and Regional Development Corporation define specific metrics for rural internet service and publicly report on progress to ensure accountability.	***
	Opportunities New Brunswick						***
Funding for Rural Internet	Regional Development Corporation	2021	1	2	127	We recommend Regional Development Corporation implement a review process for rural internet upgrade phase two funding to ensure claims submitted to the Federal government are accurate and compliant with the Integrated Bilateral Agreement and no costs are claimed related to phase one work.	***
Funding for Rural Internet	Regional Development Corporation	2021	1	2	131	We recommend Regional Development Corporation explore options to report publicly on the progress of the internet upgrade in a more timely manner and at least annually.	***
Covid-19 Funding – New Brunswick Workers’ Emergency Income Benefit	Post-Secondary Education, Training and Labour	2021	1	3	36	We recommend the Department of Post-Secondary Education, Training and Labour request supporting details or documentation from third-party service providers for inclusion in schedules attached to third-party contracts.	***
Covid-19 Funding – New Brunswick Workers’ Emergency Income Benefit	Post-Secondary Education, Training and Labour	2021	1	3	43	We recommend the Department of Post-Secondary Education, Training and Labour plan for the collection of all necessary information to satisfy tax requirements when developing programs such as the New Brunswick Workers Employment Income Benefit.	***
Covid-19 Funding – New Brunswick Workers’ Emergency Income Benefit	Post-Secondary Education, Training and Labour	2021	1	3	48	We recommend the Department of Post-Secondary Education, Training and Labour when developing new programs, design key controls to mitigate fraud risk and maintain the control structure throughout a program implementation.	***
Covid-19 Funding – New Brunswick Workers’ Emergency Income Benefit	Post-Secondary Education, Training and Labour	2021	1	3	52	We recommend the Department of Post-Secondary Education, Training and Labour ensure an appeals process is present in programs that provide financial benefits to applicants to ensure fairness in program implementation.	***

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Covid-19 Funding – New Brunswick Workers’ Emergency Income Benefit	Post-Secondary Education, Training and Labour	2021	1	3	59	We recommend the Department of Post-Secondary Education, Training and Labour clearly document program roles and responsibilities during program and contract development when using a third-party service provider.	***
Covid-19 Funding – New Brunswick Workers’ Emergency Income Benefit	Post-Secondary Education, Training and Labour	2021	1	3	68	We recommend the Department of Post-Secondary Education, Training and Labour provide feedback to Service New Brunswick on challenges faced when working with third-party service providers to promote continuous improvement in contracting services.	***
Covid-19 Funding – New Brunswick Workers’ Emergency Income Benefit	Post-Secondary Education, Training and Labour	2021	1	3	76	We recommend the Department of Post-Secondary Education, Training and Labour perform and record risk analysis including appropriate mitigation strategies during the development of new programs.	***
Covid-19 Funding – New Brunswick Workers’ Emergency Income Benefit	Post-Secondary Education, Training and Labour	2021	1	3	77	We recommend the Department of Post-Secondary Education, Training and Labour periodically perform a formal fraud risk assessment of its organization, then design and implement adequate controls over programs to address identified risks.	***
Covid-19 Funding – New Brunswick Workers’ Emergency Income Benefit	Executive Council Office	2021	1	3	82	We recommend the Executive Council Office create a formalized process to provide direction, guidance, and resources to departments that are tasked with new activities during an emergency not covered under defined Mission Critical Business Functions within their respective Emergency Preparedness Plans.	***
Covid-19 Funding – New Brunswick Workers’ Emergency Income Benefit	Post-Secondary Education, Training and Labour	2021	1	3	88	We recommend the Department of Post-Secondary Education, Training and Labour develop objectives using SMART or another system to ensure program objectives clearly state what will be accomplished, and to further enhance the Department’s ability to report and use performance metrics to improve services.	***

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Covid-19 Funding – New Brunswick Workers’ Emergency Income Benefit	Post-Secondary Education, Training and Labour	2021	1	3	95	We recommend the Department of Post-Secondary Education, Training and Labour actively monitor contract performance and ongoing results when contracting with third-party entities to deliver provincial programs and take corrective actions to address performance deficiencies when necessary.	***
Covid-19 Funding – New Brunswick Workers’ Emergency Income Benefit	Post-Secondary Education, Training and Labour	2021	1	3	99	We recommend the Department of Post-Secondary Education, Training and Labour validate the payments made to Red Cross were used solely for NBWEIB program purposes.	***
Covid-19 Funding – New Brunswick Workers’ Emergency Income Benefit	Post-Secondary Education, Training and Labour	2021	1	3	103	We recommend the Department of Post-Secondary Education, Training and Labour follow best practices to address the need for changes and unforeseen circumstances in future contracts.	***
Covid-19 Funding – New Brunswick Workers’ Emergency Income Benefit	Post-Secondary Education, Training and Labour	2021	1	3	107	We recommend the Department of Post-Secondary Education, Training and Labour create a policy to support and reinforce record keeping for meetings and decisions made when developing programs to ensure accountability and transparency.	***
Covid-19 Funding – New Brunswick Workers’ Emergency Income Benefit	Post-Secondary Education, Training and Labour	2021	1	3	111	We recommend the Department of Post-Secondary Education, Training and Labour publicly report on the performance of significant programs.	***
Risks Exist in Government’s Oversight of Crown Agencies	Executive Council Office	2021	1	4	36	We recommend the Executive Council Office prepare, recommend for Ministerial approval, and issue mandate letters to Crown agencies with sufficient time (such as six months in advance) to enable Crown agencies to plan their upcoming fiscal year and address government priorities and objectives.	***

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Risks Exist in Government's Oversight of Crown Agencies	Executive Council Office	2021	1	4	37	We recommend the Executive Council Office ensure mandate letters contain all information required by the <i>Accountability and Continuous Improvement Act</i> , such as including performance expectations, prior to Ministerial approval.	***
Risks Exist in Government's Oversight of Crown Agencies	Executive Council Office	2021	1	4	45	We recommend the Executive Council Office collaborate with the responsible Minister, department and Crown agency to review Crown agency annual plans/business plans to ensure they comply with the <i>Accountability and Continuous Improvement Act</i> (or other relevant legislation such as the <i>Regional Health Authorities Act</i>) before the documents are approved by the Minister responsible.	***
Risks Exist in Government's Oversight of Crown Agencies	Executive Council Office	2021	1	4	46	We recommend the Executive Council Office collaborate with the responsible Minister, department and Crown agency to review Crown agency annual reports to ensure they comply with the <i>Accountability and Continuous Improvement Act</i> (or other relevant legislation such as the <i>Regional Health Authorities Act</i>) before the documents are approved by the Minister responsible.	***
Risks Exist in Government's Oversight of Crown Agencies	Executive Council Office	2021	1	4	47	We recommend the Executive Council Office develop and implement a formal process to monitor if Crown agencies file annual reports with the Clerk of the Legislative Assembly in the time frame specified by the <i>Accountability and Continuous Improvement Act</i> .	***

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