



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

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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