

## Chapter 1 - Auditor General's Comments

Our Office has completed five performance audits and follow up work on our 2019-2021 audits. Three of the performance audits were based on the request from the Legislative Assembly for our Office to review government's response to the COVID-19 pandemic.

### **Pandemic Preparedness and Response**

Our COVID-19 audits have focussed on pandemic preparedness and response in the Departments of Health, Education and Early Childhood Development and Justice and Public Safety. Our overall findings were that government reacted quickly and appropriately in unprecedented times. Staff at all levels stepped up where needed and their dedication is commendable.

We have however, noted process improvements that will assist government in the future. Modernized IT systems, improved planning and documentation and established performance indicators will serve the Province well should another pandemic of this nature occur.

### **Workers' Compensation Payment Methodology**

Our Office promotes accountability and transparency. We felt it important to highlight differences in the way government compensates injured workers across various parts of government. While it is not within our mandate to advise government which methodology to use, we believe it is important that government have a solid business case to support its decisions. Benefits to employees, costs to government and outcomes should be evaluated when determining workers' compensation benefit payment methodologies.

### **School District Travel**

As international travel is often a discretionary expenditure and of interest to taxpayers, we audited three school districts to ensure compliance with government's travel policy. We found instances of non-compliance with policy pertaining to travel approval, cost estimates, anticipated and actual benefits of travel documentation.

### **Follow Up Work**

Our Office performs follow up work on prior years' audits to determine the level of implementation of our recommendations. We obtained self reported data from departments for audit years 2020 and 2021 and have noted 63% of our recommendations have been reported as implemented. We performed detailed reviews for the audit year 2019 and have found that 55% of our recommendations have been implemented.

### **Recognition**

We would like to recognize departmental staff for their assistance as we completed our work for this report. I also want to thank my audit team for their dedication and professionalism in fulfilling the mandate of the Office of the Auditor General of New Brunswick.



Paul Martin, FCPA, FCA  
Auditor General