

## Chapter 1 - Auditor General's Comments

Our 2024 Volume I report, includes four performance audit chapters:

- Travel Nurse Contracts
- Pupil Transportation
- New Brunswick Housing Strategy: Housing for All
- Mental Health Trust Fund No.9

### Travel Nurse Contracts

Between February 2022 and February 2024, travel nurse contracts were used to provide over \$173 million of services in the Department of Social Development, Horizon Health Network and Vitalité Health Network. Our work found that a lack of clearly defined vendor selection processes, poor contract oversight and deficiencies in payment review processes resulted in undue risk to the province. Improvements in these areas will help ensure contracts protect the interests of the province and that processes are improved to ensure services billed are received.

### Pupil Transportation

As the safety of New Brunswick's public school students is important to parents and guardians throughout the province, we chose to audit the Department of Education and Early Childhood Development's oversight of school district compliance with legislation and policies relating to pupil transportation, and the Department's strategies to ensure sufficient staffing levels of bus drivers. Our audit found there is a lack of departmental monitoring and oversight of Districts and instances of non-compliance with legislation and policies.

### New Brunswick Housing Strategy: Housing for All

New Brunswick Housing Corporation released the *New Brunswick Housing Strategy: Housing for All* in June 2023, highlighting four overall targets and 22 actions intended to solve the province's housing crisis. We found that while the New Brunswick Housing Corporation established targets and measurable actions, there are improvements to be made in transparency, monitoring and progress reporting.

### Mental Health Trust Fund No. 9

The Mental Health Trust Fund No.9, established in 1977, is designated for psychoanalysis treatment of deserving New Brunswickers. The terms of the trust assigned responsibilities to the Departments of Health and Finance and Treasury Board. Our audit found that while the Department of Finance and Treasury Board had been effectively fulfilling their obligations pertaining to the Trust, the Department of Health had not, leaving a financial resource to address a pressing societal need unused for more than 46 years.

### 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