

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

Summary

This year we followed-up on 2014, 2015 and 2016 chapters and selected others

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 enough information to assess the progress government is making in implementing these recommendations.

4.2 One of our strategic goals is that departments, commissions and agencies accept and implement all our performance audit recommendations. In this chapter, we report on the updates provided to us by departments, commissions and Crown agencies on the status of performance audit recommendations made in our 2014, 2015 and 2016 reports. For additional information on the scope and objective of our follow-up work, refer to Appendix I.

4.3 This year we performed detailed follow-up work on our 2014 performance audit recommendations. Projects included in the 2014 Report are:

- *Data Centre Power Interruption ; and*
- *Point Lepreau Generating Station Refurbishment – Phase II*

4.4 In addition, we performed detailed follow-up work on recommendations from select other reports as follows:

- *Constituency Office Costs for Members of the Legislative Assembly and Executive Council* – 2011;
- *Long-term infrastructure sustainability plan* – 2013; and
- *Financial Assistance to Atcon Holdings Inc. and Industry* – 2015.

**Note to Public
Accounts and Crown
Corporations
Committees**

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

Results in Brief

4.6 Results in brief are presented in Exhibit 4.1.

Exhibit 4.1 – Results in Brief

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

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 comments:

- Entities self-report they have implemented 66% of our recommendations from performance audits in 2014, 2015 and 2016.
- We have verified recommendations from our 2014 reports and found 71% have been implemented.
- Key recommendations from our 2011 report on MLA constituency office expenses have still not been implemented.

75% - 100% implemented: 4 entities

Agriculture, Aquaculture and Fisheries <i>Agricultural Fair Associations</i>	88%	Service New Brunswick <i>Data Centre Power Interruption</i>	* 75%
Horizon Health Network <i>Infection Prevention and Control in Hospitals</i>	78%	Transportation and Infrastructure <i>Centennial Building</i>	100%

50% - 74% implemented: 10 entities

Energy and Resource Development <i>Private Wood Supply</i>	68%	Health <i>Infection Prevention and Control in Hospitals</i>	50%
Energy and Resource Development <i>Silviculture</i>	71%	Vitalité Health Network <i>Infection Prevention and Control in Hospitals</i>	60%
Legislative Assembly and Executive Council Office <i>Constituency Office Costs for Members of the Legislative Assembly and Executive Council</i>	* 60%	NB Power <i>Point Lepreau Generating Station Refurbishment – Phase II</i>	* 70%
Legal Aid Services Commission <i>Public Trustee Services</i>	50%	Opportunities NB <i>Financial Assistance to Atcon Holdings Inc. and Industry</i>	* 67%
Health <i>Meat Safety – Food Premises Program</i>	74%	Office of the Chief Information Officer <i>Data Centre Power Interruption</i>	* 67%

0% - 50% implemented: 4 entities:

Executive Council Office <i>Financial Assistance to Atcon Holdings Inc. and Industry</i>	* 0%	Transportation and Infrastructure <i>Long Term Infrastructure Sustainability Plan</i>	* 25%
Finance <i>Public Debt</i>	13%	Social Development <i>Nursing Homes</i>	33%

Note: Values marked with * have been verified by AGNB. All other values are self-reported.

Key Findings

Overall, 66% of our 2014 to 2016 recommendations have been implemented

Two key recommendations for constituency office expenses have still not been implemented

Elected officials are expected to set an example in accountability and transparency

Work still needed on long-term infrastructure plan

4.7 Our overall results show departments, commissions and agencies have implemented 66% (102 of 154) of our performance audit recommendations from the 2014, 2015 and 2016 Reports of the Auditor General.

4.8 The percentage of performance audit recommendations implemented from 2014 was 71%.

4.9 We are disappointed to report two of the five recommendations made in our 2011 report on constituency office costs have still not been implemented. Constituency office costs for Ministers are still not being authorized, paid, recorded, monitored and reported through the Office of the Clerk of the Legislative Assembly. Also, total constituency costs claimed by each Member of the Legislative Assembly, including Ministers, are not being publicly reported.

4.10 We believe the Members of the Legislative Assembly and elected officials should set an example for all of government when it comes to accountability and transparency. These recommendations are critical to ensure Members of the Legislative Assembly are held accountable for their constituency office costs, spending limits are respected and expenses are transparent. This lack of implementation and lengthy delay is troubling.

4.11 In 2012, we expressed concern with the sustainability of the Province's infrastructure. In 2013, we recommended a comprehensive long-term infrastructure plan be developed and implemented to ensure the sustainability and safety of all essential infrastructure in the province.

4.12 Our 2018 follow-up found the recommendation has still not been fully implemented by the Department of Transportation and Infrastructure. Two of the eight components of the recommendation have been implemented, and the Department continues to work on developing key elements of the plan. The absence of systematic rationalization of assets remains an area of weakness and a lack of fiscal discipline could further erode the sustainability of the Province's infrastructure.

Three of our ten recommendations on Point Lepreau Generating Station Refurbishment – Phase II have not been implemented

4.13 In our follow-up of the 2014 chapter on Point Lepreau Generating Station Refurbishment – Phase II, we found NB Power has implemented seven of our ten recommendations. Though NB Power reported the three remaining recommendations had been implemented, our detailed review found they were not. The recommendations that were not implemented concerned the following areas:

- Soliciting competitive bids;
- Using industry standardized format for external contracts; and
- Benchmarking market rates for services by contractors.

4.14 Implementing these recommendations would:

- strengthen NB Power's negotiating position with proponents;
- promote efficiency in developing contracts and ensuring all key elements have been included; and
- potentially result in lower cost contracts.

Two of our seven recommendations on Data Centre Power Interruption have not been implemented

4.15 For our 2014 audit of Data Centre Power Interruption in Service New Brunswick, recommendations addressing the need for a government-wide IT continuity plan and a disaster recovery plan have not been implemented. As a result, there continues to be no documented plans to recover critical systems and resume IT services in the event of a major system failure.

Opportunities NB made progress to implement our recommendations but seven out of 19 have not been implemented

4.16 We found ONB has implemented 12 of 18 recommendations, an increase from prior year where we reported only 4 of 18 had been implemented. Our recommendation to the Executive Council has not been fully implemented.

4.17 We were unable to confirm implementation of two recommendations concerning the need for an assessment of assets given as security for financial assistance and evidence to support the value of assets when a personal guarantee is provided. Though ONB has policies in place to address our recommendations, we did not find circumstances at the time of our testing where the policies would apply. We will follow-up on these

recommendations again next year.

4.18 Other significant recommendations remain unimplemented, including:

- Reporting expected and actual results of job creation;
- Rationalization of entities providing financial assistance to industry; and
- Tracking and reporting the 10-year performance history of assistance provided to industry.

4.19 Reporting expected and actual results of job creation is a key performance measure for ONB to be accountable for its results as the lead economic development agency in New Brunswick. We are disappointed further progress has not been made on this important recommendation.

Detailed Findings

4.20 Exhibit 4.2 presents the status of recommendations by department, commission and agency, by report, by year. This information allows users to quickly assess which departments, commissions and agencies have done a good job in implementing our recommendations, and which have not. Exhibit 4.2 also distinguishes between the status reported by the departments, commissions and agencies and that verified by AGNB. Appendix II provides additional details on the implementation of recommendations by department, commission and agency.

Exhibit 4.2 – Status of Implementation of Recommendations





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

Exhibit 4.2 – Status of Implementation of Recommendations (continued)

Department and Project Name	Report Release Date	2018 Status	
		Department Self-Reporting	Auditor General Follow-up
Agriculture, Aquaculture and Fisheries <i>Agricultural Fair Associations</i>	2016		N/A
Legal Aid Services Commission <i>Public Trustee Services</i>	2016		N/A
Health <i>Meat Safety – Food Premises Program</i>	2016		N/A
Social Development <i>Nursing Homes</i>	2016		N/A
Energy and Resource Development <i>Private Wood Supply</i>	2015		N/A
Energy and Resource Development <i>Silviculture</i>	2015		N/A
Finance <i>Public Debt</i>	2015		N/A
Health <i>Infection Prevention and Control in Hospitals</i>	2015		N/A
Horizon Health Network <i>Infection Prevention and Control in Hospitals</i>	2015		N/A
Vitalité Health Network <i>Infection Prevention and Control in Hospitals</i>	2015		N/A
Opportunities NB <i>Financial Assistance to Atcon Holdings Inc. and Industry</i>	2015		
Executive Council Office <i>Financial Assistance to Atcon Holdings Inc. and Industry</i>	2015		
Transportation and Infrastructure <i>Centennial Building</i>	2015		N/A
NB Power <i>Point Lepreau Generating Station Refurbishment – Phase II</i>	2014		
Service New Brunswick <i>Data Centre Power Interruption</i>	2014		
Office of the Chief Information Officer <i>Data Centre Power Interruption</i>	2014		
Transportation and Infrastructure <i>Long Term Infrastructure Sustainability Plan</i>	2013		
Legislative Assembly and Executive Council Office <i>Constituency Office Costs for Members of the Legislative Assembly and Executive Council</i>	2011		

Five recommendations from 2014 have not been implemented

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

4.21 Exhibit 4.3 shows the results summarized by year. Departments, commissions and agencies reported to us that they had implemented 90 of 137 (66%) of our performance audit recommendations from the 2015 and 2016 Reports of the Auditor General. For 2014, based upon department, commission and agency reporting, and our own review of their assessments, we have concluded that 12 of 17 (71%) of our recommendations have been implemented. Of the remaining five recommendations, all have been agreed with but are not yet implemented. We find it very unfortunate that recommendations from four years ago are still not implemented. Appendix III provides a full listing of unimplemented performance audit recommendations from the reports we reviewed in 2018.

Exhibit 4.3 - Summary Status of Recommendations by Year

Year	Recommendations			Percentage Implemented
	Total	Implemented	Agreed/ Not Implemented	
2016	44	30	14	68%
2015	93	60	33	65%
2014 *	17	12	5	71%
Total	154	102	52	66%

* All values for 2014 have been verified by AGNB. Other years include self-reported results

4.22 In the section that follows, we provide additional commentary on the projects where we performed detailed follow-up work in 2018.

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

4.23	In 2011 we reported on our work on constituency office costs for Members of the Legislative Assembly and Members of the Executive Council. We identified issues that needed improvement to ensure proper stewardship and accountability.
4.24	We are disappointed to report two of the five recommendations made in our 2011 report have still not been implemented. Their implementation is critical to ensure Members of the Legislative Assembly (MLAs) are held accountable for their constituency office costs. The outstanding recommendations would be an important control in ensuring the spending limits imposed by legislation are respected and MLA expenses are transparent and accountable to taxpayers.
4.25	Our objective for this work was: <i>To determine whether payments to Members of the Executive Council and /or Members of the Legislative Assembly including allowances, reimbursements and related expenses are adequately supported and in accordance with Acts, Regulations, policies and other guidelines.</i>
4.26	We concluded there was adequate authority for constituency office expenses. However, policy and guidelines for consistently approving, recording and reporting constituency office expenses needed improvement. In particular, we had concerns about management practices and operating procedures in place for Ministers' constituency office expenses paid by their departments.
4.27	We made five recommendations to the Legislative Assembly and/or Executive Council Office. Only three of those recommendations have been implemented to date. The two outstanding recommendations are discussed below.
4.28	We recommended all constituency office costs be authorized, paid, recorded, monitored and reported through the Office of the Clerk of the Legislative Assembly. (Recommendation 3.50)

Why follow-up seven years after a 2011 report?

Audit objective

Audit Conclusion

Two important recommendations from 2011 have still not been implemented

Constituency office costs paid by the Clerk

Constituency office costs for Ministers are still not being authorized, paid, recorded, monitored and reported through the Office of the Clerk

4.29 The following updates were received in 2018 from the Legislative Assembly and Executive Council Office respectively:

“We will continue to consult with officials of the Executive Council Office in addressing this matter, in an effort to work collaboratively towards achieving this recommendation. There are budgetary issues related to the level of funding for the operation of Members’ constituency offices, and practical considerations related to the additional responsibilities of Cabinet Ministers. Resulting revisions to policy and guidelines may be made in due course once the matters have been fully considered.”

“Revisions to policies and guidelines will be delayed until such time as budgetary issues associated with the constituency expenses can also be addressed.”

4.30 We remain concerned this important recommendation has not been implemented because it would help ensure constituency office cost guidelines are respected by MLAs and Ministers. For 2017-2018, publicly reported constituency office expenses were \$1.5 million. However, one cannot determine if this is the total amount as the portion Ministers are charging to their departments is not known.

Lack of public reporting on constituency office costs

4.31 We also recommended the Legislative Assembly publicly report total constituency office costs claimed by each MLA, whether paid by the clerk or a department. (Recommendation 3.62)

Total constituency costs claimed by each MLA, including Ministers, are still not publicly reported

4.32 The Legislative Assembly provided the following update in 2018:

“As previously noted, the full public reporting of Members’ constituency office costs would be achieved once the full constituency office costs of all Members, including Members of the Executive Council, are authorized, paid and recorded through the Office of the Clerk of the Legislative Assembly. In the interim, we will continue to consult with the Executive Council Office on the feasibility of reporting on additional expenses incurred by departments.”

4.33 We understand it would be easier to implement this recommendation if all constituency office expenses were

authorized, paid, recorded and reported through the Office of the Clerk. However, we continue to believe that full public reporting of MLAs' constituency office costs is necessary for appropriate accountability. We encourage the Legislative Assembly to implement this recommendation in cooperation with the Executive Council Office as soon as possible.

Transportation and Infrastructure

Long Term Infrastructure Sustainability Plan (2013)

***Auditor General
concerned with
sustainability of
infrastructure***

4.34 In 2012, the Auditor General expressed concerns with the sustainability of the Province's infrastructure. Following the findings of audits on deferred maintenance on highways (2012), and deferred maintenance in schools (2011 and 2005), the Auditor General noted the need for a comprehensive long-term infrastructure plan to ensure the sustainability and safety of all essential infrastructure, including highways, hospitals, schools and bridges, while respecting the fiscal challenges faced by the Province.

4.35 In 2013, we recommended the plan include the following key elements:

1. The rationalization of assets (i.e. if not considered essential, remove from service and dispose in an appropriate manner);
2. A long term approach to budgeting which includes life cycle maintenance of capital assets;
3. A protected stream of a base level of funding determined necessary to adequately maintain assets in service;
4. A 20-year planning horizon;
5. A process whereby new assets are constructed only when there is a business case to support the need. This should include redirecting savings from rationalized assets to the new asset life cycle maintenance costs;
6. Apply the current DTI strategy and asset management system to all essential assets. This would result in a corporate approach which applies the least cost lifecycle prioritization to all essential assets;

7. Provide annual public performance reporting, which includes the actual physical condition of our essential assets versus pre-established targets, explaining the reason for any significant variances; and
8. A process or mechanism that ensures fiscal discipline is adhered to over the long-term (such as legislative change, statutory funding, and contractual arrangements).

Department's 2018 update shows some progress being made

4.36 As part of its 2018 update, the Department responded the recommendation has not been implemented, stating:

“DTI recognizes the importance of a long term infrastructure plan and has been working toward an outcome that balances the need for certainty with the need to have flexibility when responding to challenges or opportunities that are not known in advance. (...) DTI is now analyzing different options/criteria to complement existing internal intelligence to populate a list of divestiture candidates, and plans to finalize a process in 2018-2019. (...)”

4.37 Though the Department has not fully implemented the recommendation, it has implemented 2 of 8 key elements of the plan and continued to work on developing the remaining elements. During the past year, DTI amended legislation to make it easier and less expensive to dispose of surplus Crown property. It also completed a jurisdictional scan of dedicated funding approaches in use by other governments.

Systematic rationalization of assets remains a weakness

4.38 The Department continues to delay full implementation of a plan that would provide a systematic, evidence-based approach to identifying and removing redundant infrastructure assets from service. It cited process complexity and the need to take a conservative approach to secure government and community buy-in, as the reasons behind this delay.

4.39 The Department has identified the minimum funding required to optimize the lifecycle of its existing roads with results generated from its Asset Management Model. The Department has not fully incorporated bridges and culverts into the asset management system. This is because of limitations in the current optimization model and the complexity of bridge structures.

Short-term financing of long-term assets continues

4.40 The government continues to finance capital maintenance of long-term assets on a short-term (annual) basis. Use of asset management system and modelling has not resulted in a protected stream of base level funding.

Lack of fiscal discipline erodes the sustainability of Province's infrastructure

4.41 The Department communicates the importance of full adherence to asset management funding to government, however it has no process or mechanism in place to ensure fiscal discipline to optimize infrastructure maintenance over the long term. This lack of fiscal discipline risks further erosion of the sustainability of the Province's infrastructure.

NB Power

Point Lepreau Generating Station Refurbishment – Phase II (2014)

4.42 The Auditor General of New Brunswick examined the Point Lepreau Generating Station (PLGS) refurbishment, completed in 2012, in two phases. Phase II of this work was completed in 2014 with the following objective:

To assess the reasonableness of key project costs of Point Lepreau Generating Station Refurbishment Project.

4.43 Our audit concluded that key project costs of the PLGS refurbishment project were generally reasonable. Through testing and the use of an expert, we did identify improvements that NB Power could undertake and made a total of ten recommendations in:

- Procurement;
- Contract management; and
- Active risk management of key contractors.

Three of our ten recommendations have not been implemented

4.44 We found seven of these recommendations have been implemented and though some progress has been made on the three remaining recommendations, they were not fully implemented. The status of these non-implemented recommendations is discussed below.

Not soliciting competitive bids

4.45 We recommended “NB Power obtain competitive bids for all significant engineering services, even if not required by legislation to do so.” (Recommendation 2.51)

4.46 The response from NB Power in 2018 indicated this recommendation was implemented, stating:

“Following a competitive bid process, NB Power issued a general engineering service contract incorporating engineering needs for the generation, distribution and transmission divisions.

For the Mactaquac Options Project:

- *NB Power implemented an evaluation process to identify the engineering firm best suited to support the project initiation phase.*
- *NB Power sought various engineering services for the planning phase using a “Request for Expression of Interest” within three specific categories of expertise. Specifically*
 - *Alkali Aggregate Reaction (AAR) Specialist Engineering*
 - *Detailed Design Engineering*
 - *Owner’s Engineer*
- *Where specific specialists were required, the project evaluated the best suited firm to supply the required service. With more general engineering service the selected firm was the same firm providing general engineering services under a tendered engineering services contract.”*

4.47 Recommendation 2.51 calls for NB Power to solicit competitive bids when procuring significant engineering services, whether they are required to be publicly tendered under the Act or not.

4.48 We reviewed the following documents provided by NB Power:

- Evaluation results from a 2015 public tender; and
- 2017 Request for Expression of Interest (REOI) for Engineering Services related to the Mactaquac Generating Station Life Achievement Project.

4.49 The 2015 public tender appeared to meet the requirements of the recommendation. However, when we reviewed the 2017 REOI, we found no evidence that NB

Power had solicited bids before selecting the successful proponents. The REOI was meant to evaluate the technical qualifications of the proponents and did not evaluate price. As a result, we consider this recommendation not fully implemented.

4.50 While we agree with NB Power that appropriate technical qualifications are critical to project success, we also believe a solicitation of competitive bids would further strengthen NB Power's negotiating position with the successful proponent.

Not using industry standardized format for external contracts

4.51 We also recommended "*NB Power use industry standardized formats for all external contracts. The International Federation of Consulting Engineers offers standardized contract templates which can be used as a model.*" (Recommendation 2.60)

4.52 In its 2018 response, NB Power believed this recommendation to be implemented, stating:

"NB Power Legal and NB Power Supply Chain developed standardized contract templates. These templates are updated regularly using lessons learned from previous projects.

For the Mactaquac Options Project:

- *NB Power updated its standard Engineering Service Contract."*

4.53 NB Power informed us it reviewed the standardized templates available on the website of the International Federation of Consulting Engineers and found these did not meet NB Power needs. NB Power further indicated the contract templates developed by NB Power Legal and NB Power Supply Chain were updated as required to meet the requirements of specific contracts and to facilitate continuous improvement.

4.54 While the internal development of NB Power templates allows for adaptation to specific contract requirements, the recommendation focused on the adoption of industry standard contract templates. Since NB Power indicated its internally developed templates did not follow a specific industry standard, the recommendation was not fully implemented.

Lack of benchmarking market rates for similar services

4.55 We further recommended “NB Power benchmark market rates for similar services and retain this support with procurement documentation to support the contractor choice.” (Recommendation 2.96)

4.56 The 2018 response from NB Power indicated the recommendation was complete, stating:

“All documentation regarding the evaluation of supply alternatives is maintained in the procurement files.

For the Mactaquac Options Project:

- *NB Power is maintaining all documentation regarding selection of supply alternatives in records.”*

4.57 The recommendation related to a sole sourced engineering services contract for the Point Lepreau refurbishment. Though sole sourcing in that particular case complies with the Act, we believe NB Power could secure lower cost contracts if it benchmarked market rates for these services. Our review found that NB Power does not benchmark market rates for non-tendered service contracts.

4.58 While NB Power indicated in its response that it does maintain all documentation in procurement files, it did not confirm this includes the practice of benchmarking market rates for sole sourced contracts. When we spoke with representatives of NB Power, they indicated market rate benchmarking was only completed through the tender process and not for sole sourced contracts. For this reason, we do not believe the recommendation was fully implemented.

Service New Brunswick and Office of the Chief Information Officer

Data Centre Power Interruption (2014)

Mainframe failure leads to audit

4.59 Following a power outage on June 9, 2014, a failure of one of the Province’s electrical backup power systems caused a mainframe and multiple server failure in the Marysville Data Centre. From September through November 2014, the Auditor General of New Brunswick completed a review of the events and circumstances around the interruption in information technology (IT) services with the following objectives:

- to examine the details of the June 9 outage including the causes of service interruption and recovery efforts by Service New Brunswick (SNB) [formerly the New Brunswick Internal Services Agency (NBISA)];
- to examine examples of impacts to the delivery of government programs and services;
- to determine what risks had previously been identified and the extent of effort to mitigate those risks prior to the outage;
- to review the current state of IT risks, specific to the outage of June 9, and determine what improvements have been made or are planned; and
- to determine whether SNB, formerly NBISA, had business continuity and disaster recovery planning documented, tested and in place for the Marysville Data Centre.

4.60 Our review resulted in seven recommendations. We found five had been implemented and two recommendations were not implemented. The status of the non-implemented recommendations is discussed below.

IT continuity plan

4.61 We recommended “*the OCIO¹, in consultation with departments, develop a government-wide IT continuity plan, which considers all aspects of government programs, services and operations. This plan should be tested annually to ensure its adequacy.*”
(Recommendation 3.92)

4.62 In their 2018 response, Treasury Board, on behalf of OCIO, indicated this recommendation was partially implemented, stating:

“Per Treasury Board’s Accountability Framework, “Treasury Board is responsible for the strategic

¹ Office of the Chief Information Officer

direction and oversight of the management of GNB's risk, information, technology, and digital innovation.”

As such, TB supports the direction previously documented within the GNB IT Continuity Strategy published by OCIO² in 2015. Within the strategy, SNB is noted as responsible for developing and testing the IT continuity solution which follows Business Continuity planning. EITROCIO³ has an internal Business Continuity certified professional responsible to work with GNB client departments on Business Continuity planning. TB will engage with SNB to continue the work required to identify IT continuity and testing of this plan. (...)

4.63 We reviewed the IT Continuity Strategy developed by the OCIO in 2015. The strategy serves as an explanation and guide for IT continuity, but does not specify the details of an IT continuity plan. Instead, OCIO listed several deliverables for completion by SNB, including “IT Continuity plans for business-enabling IT systems”. To date, these deliverables have not been completed, therefore this recommendation has not been implemented.

No disaster recovery plan

4.64 We further recommended “*the NBISA, in consultation with departments, develop a disaster recovery plan, which prioritizes the restoration of government IT systems.*” (Recommendation 3.94)

4.65 Service New Brunswick's 2018 response indicated the recommendation was a work in progress, stating:

“The revised 18/19 SNB Technology Services work plan includes an initiative to prepare a disaster recovery plan. As an initial step, SNB will assess the scope, effort and cost of developing a comprehensive disaster recovery plan. Funding to properly consult, elicit recovery requirements and develop the plan will need to be identified.”

² Office of the Chief Information Officer

³ Enterprise Information, Technology, Risk and Office of the Chief Information Officer

As well, EITROCIO⁴ now has an internal Business Continuity certified professional responsible to work with GNB client departments on Business Continuity planning. Treasury Board will engage with SNB to continue the work required to identify IT continuity and testing of this plan.

In 2015 a Critical Application Inventory (CAI) was developed and implemented. In consultation with departments maximum downtimes for systems in Part 1 were categorized across 6 categories ranging from <10 min to multiple days. This information informs restoration efforts during any major incidents. This was last updated in May 2017. Efforts to refresh the application criticality and classification of application criticality are included in the 18/19 workplan.”

4.66 We reviewed the critical application inventory and it is a good first step in the process of developing a disaster recovery plan. SNB has identified which applications are critical to departments and require a high degree of assured availability. The list does not, however, prioritize the recovery of these critical systems. Further, a detailed disaster recovery plan is still outstanding.

Opportunities NB

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

4.67 In June 2013, AGNB was asked to conduct an audit of all financial assistance given by the Province to the Atcon group of companies, and its president. We examined all financial assistance granted to the Atcon group of companies as well as certain aspects of the (then) Department of Economic Development (now Opportunities NB).

Audit objectives

4.68 Our objectives for this work were:

1. *To determine whether the Government exercised due diligence in granting financial assistance to the Atcon group of companies;*

⁴ Enterprise Information, Technology, Risk and Office of the Chief Information Officer

2. *To identify all provincial government organizations that provide financial assistance to industry and determine whether they coordinate their assistance to limit the exposure of the Province;*
3. *To determine whether the Department has implemented recommendations made in previous performance audits of financial assistance to industry performed by our Office; and*
4. *To determine whether the Department publicly reports on the performance of the financial assistance it provides.*

4.69 We reported the results of our work in 2015 and made a total of 19 recommendations to address deficiencies; 18 recommendations were directed to the Department and 1 was directed to the Executive Council Office.

4.70 In 2018, ONB self-assessed 15 of the recommendations as implemented and 3 as not implemented. The Executive Council Office assessed its recommendation as implemented.

Recommendation 2.98:
Executive Council Office to coordinate the implementation of our recommendations across all entities providing assistance

4.71 As there were six departments/agencies providing financial assistance at the time of our audit in 2015, we recommended the Executive Council Office (ECO) take responsibility for coordinating the implementation of our recommendations by all departments/agencies providing financial assistance to industry (recommendation 2.98). We found ECO directed several entities to adapt the policies and procedures of ONB to their own. However, we believe further coordination is required by ECO to ensure entities remain committed to fully implement the recommendations from our report. As a result, we found this recommendation has not been implemented.

12 of our 19 recommendations have been implemented

4.72 Of the 15 recommendations self-assessed as implemented by ONB, we were able to verify that 12 recommendations had been implemented based on our follow-up work. In particular:

- ONB has established guidelines for applications for assistance, with documented analysis in the client file to support decisions;
- ONB has established standards and criteria for use in evaluating applications for assistance;

- Financial considerations included in the Memorandums to Executive Council state the financial impact on the accounts of the Province;
- When evaluating an application for assistance, ONB identifies companies and individuals involved in past defaults on government financial assistance; and
- ONB has established goals, objectives and measurable targets for its financial assistance programs.

Progress made on recommendations but seven recommendations are still not implemented

4.73 Though further work is needed, we recognize the progress made so far by ONB in implementing our recommendations. ONB's implementation rate (as verified by AGNB) has increased from 22% in 2017 to 67% in 2018.

Recommendations to verify claims and track and report on performance of assistance require further work

4.74 Recommendation 2.64 concerning verifying claims and assumptions made by applicants, and recommendation 2.123, which addressed tracking and reporting on the 10-year history of actual performance of assistance provided to industry, were reported by ONB as not implemented and require further work. Since this has not been implemented, the public is unable to assess the value or the impact of the government's financial assistance to industry.

Unable to confirm implementation of recommendation for independent assessment of assets given as security

4.75 We recommended the Department seek an independent assessment of assets when assets are given as security for financial assistance (recommendation 2.82), and ONB reported it had implemented this recommendation. We found ONB has established policies surrounding the requirement of assessing assets pledged as security. However, the circumstances where the policies would apply are very specific and were not found in our testing sample. As a result, because we could not confirm implementation through testing, we have assessed this recommendation as not implemented. Due to the unique circumstances required to verify the application of the policies, we will continue to follow this recommendation in the future.

Unable to confirm implementation of recommendation for evidence to support value of assets in personal guarantee

4.76 We recommended the Department ensure it has adequate evidence to support the value of personal assets when a personal guarantee is provided on financial assistance (recommendation 2.83). This would ensure there is sufficient net worth to safeguard taxpayers' money. In its response, ONB stated the recommendation had been implemented and indicated its policy was updated in November 2017 based on AGNB's recommendation. We found the updated policy required a "detailed statement of net worth verified by an independent CPA or lawyer." At the time of our testing, there were no personal guarantees requiring a review since the updated policy. As a result, because we could not confirm implementation through testing, we have assessed this recommendation as not implemented and will continue to follow it in the future.

No rationalization of entities providing assistance

4.77 We recommended the Department make recommendations to Cabinet to rationalize the number of provincial entities providing financial assistance to industry (recommendation 2.97). ONB reported this recommendation was not implemented and in its response added "ONB has made consolidation recommendations. Further implementation is out of scope of ONB's mandate." As a result, we will consider redirecting this recommendation by discussing it with the Executive Council Office in 2019. The intent of our recommendation is to address the need for a provincial perspective on financial assistance to industry, and leadership will be needed to implement it.

Lack of reporting on expected and actual results of job creation

4.78 We also made a recommendation to ONB to report both expected and actual results of job creation and job maintenance in their annual report (recommendation 2.113). ONB reported this recommendation as implemented, but added it does not report or capture information on job maintenance. We reviewed ONB's most recent 2016-2017 annual report available on its website. We found it did report actual job numbers created in 2016-2017, but it did not report the target number. Since only actual results were reported, we found this recommendation was not implemented.

4.79 Reporting expected and actual results of job creation is a way for ONB to be accountable for the results it has achieved as the lead economic development agency in New Brunswick. We are disappointed further progress has not been made on this important recommendation.

General Comments on the Implementation of our Recommendations

We are not satisfied with the implementation rate of our recommendations

4.80 Implementation of our recommendations from 2014 is 71%. We are not satisfied with this rate of implementation. We encourage the Public Accounts and Crown Corporations Committees to use this chapter to hold government departments and Crown agencies accountable for implementing our performance audit recommendations. Exhibit 4.4 reports government's progress in implementing our performance audit recommendations since 1999.

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	-
2016	44	68% 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 and reviewed for accuracy by our Office.				

4.81 A summary of significant projects conducted in Departments and Crown agencies over the past ten years can be found in Appendix IV. For a detailed status report of recommendations since 2014, please see Appendix V.

Many entities do not meet their own target implementation date

4.82 When we issue recommendations to entities, we ask officials to provide a response and a target date by which the recommendations will be implemented. We have noticed many entities do not meet their own target implementation date.

4.83 We reviewed the target implementation date of entities who were the subject of a performance audit in 2014, 2015 and 2016. Based on the entities' self-assessments,

only 20% had fully implemented our recommendations by the target date.

4.84 We are committed to continuing to work with departments, commissions and Crown agencies to develop sound, practical recommendations. Also, we will continue to use our follow-up process as a means of providing encouragement and support for departments, commissions and Crown agencies to implement our recommendations on a timely basis.

Inconsistent reporting by departments and Crown agencies in annual reports

4.85 As per the *Annual Report Guidelines* issued by the Executive Council Office, departments and Crown agencies are required to report the status of our recommendations in their annual report. While we view this as a positive step to enhance transparency and accountability, we have noted that not all Crown agencies we reviewed met this requirement in their 2016-17 annual reports. For example, Opportunities NB did not report the status of recommendations from our 2015 audit of *Financial Assistance to Atcon Holdings Inc. and Industry* in its 2016-17 annual report. However, we did note Service New Brunswick reported on the status of two of its recommendations from our 2016 audit of *Agricultural Fair Associations* in its 2016-2017 annual report. Given so much of government operations are now in Crown agencies, we believe Crown agencies should comply with the guidelines for annual reports and provide an update on the status of recommendations by the Auditor General.

Recommendation

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.

4.87 We have noted differences in the status of our recommendations as reported by Departments in their 2017 annual reports and the status reported to us as part of our annual follow-up process. In some cases, departments reported recommendations as not implemented to us, but reported the same recommendation as “Adopted” in their annual report. In our opinion, the term “Adopted” could simply imply agreement and not implementation.

4.88 We noted one department who indicated to us 7 of 13 recommendations had been implemented while reporting in their annual report that all 13 recommendations were “Adopted”. Another department indicated to us that 17 of our 21 recommendations had been implemented while reporting only 8 “adopted” recommendations in their annual report.

4.89 We encourage departments to be more transparent and consistent in reporting the status of our recommendations. We believe this could be achieved if the *Annual Report Guidelines* referred to “implemented” recommendations instead of “adopted” recommendations.

Recommendation

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.

Response from Executive Council Office

4.91 *The recommendations directed to the Executive Council Office at paragraphs 4.86 and 4.90 were adopted and the annual report guidelines for 2017-18 were amended as such.*

Appendix I - Scope and objective of follow-up work

Scope and objective

Our 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 other words, in this 2018 Report, we are tracking progress on performance audit recommendations from 2014, 2015 and 2016. We may also choose to track the status of some recommendations for a period extending beyond four years.

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.

Though we do not have the resources to review the accuracy of all responses annually, we reviewed the responses received related to our 2014 recommendations for accuracy, and gathered and summarized the information submitted by departments, commissions and agencies for 2015 and 2016. We did the same for certain recommendations made in 2011 concerning constituency office expenses; in 2013 concerning the need for a comprehensive long-term infrastructure sustainability plan; and in 2015 concerning financial assistance to Atcon Holdings Inc. and industry.

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

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

Department/ Commission/ Agency	Subject	Year	Performance Audit Recommendations			% Implemented
			Total	Implemented	Agreed/Not implemented	
Agriculture, Aquaculture and Fisheries	Agricultural Fair Associations	2016	8	7	1	88%
Energy and Resource Development	Private Wood Supply	2015	19	13	6	68%
Energy and Resource Development	Silviculture	2015	21	15	6	71%
Finance	Public Debt	2015	8	1	7	13%
Legal Aid Services Commission	Public Trustee Services	2016	10	5	5	50%
Legislative Assembly & Executive Council Office	Constituency Office Costs for Members of the Legislative Assembly and Executive Council	2011	5	3	2	60%*
Health	Meat Safety – Food Premises Program	2016	23	17	6	74%
Health	Infection Prevention and Control in Hospital	2015	2	1	1	50%
Horizon Health Network			9	7	2	78%
Vitalité Health Network			10	6	4	60%
NB Power	Point Lepreau Generating Station Refurbishment - Phase II	2014	10	7	3	70%*
Opportunities NB	Financial Assistance to Atcon Holdings Inc. and Industry	2015	18	12	6	67%*
Executive Council Office			1	0	1	0%*
Social Development	Nursing Homes	2016	3	1	2	33%
Service New Brunswick	Data Centre Power Interruption	2014	4	3	1	75%*
Office of the Chief Information Officer			3	2	1	67%*
Transportation and Infrastructure	Centennial Building	2015	5	5	0	100%
Transportation and Infrastructure	Comprehensive Long Term Infrastructure Plan	2013	8	2	6	25%*
Total			167	107	60	64%

* Implementation status as verified by AGNB in 2018.

Appendix III - Listing of unimplemented performance audit recommendations for the reports reviewed in 2018

Department/ Commissions/ Agency	Chapter Name	Year	Volume	Chapter	Paragraph	Recommendation	Status
Legislative Assembly & Executive Council Office	Constituency Office Costs for Members of the Legislative Assembly and Executive Council	2011	3	3	50	We recommended all constituency office costs should be authorized, paid, recorded, monitored and reported through the Office of the Clerk of the Legislative Assembly. Appropriate revisions should be made by the Legislative Assembly and the Executive Council Office to existing guidelines to facilitate this change.	Not implemented
			3	3	62	To provide better accountability, the Legislative Assembly should publicly report total constituency office costs claimed by each Member, whether paid by the Clerk or a department.	Not implemented
Transportation and Infrastructure	Introductory Comments: Long Term Infrastructure Plan	2013	2	1	Exhibit 1.1	We recommend the Department of Transportation and Infrastructure develop and implement a comprehensive long-term infrastructure plan that will ensure the sustainability and safety of highways, hospitals, schools, bridges, and other essential provincial infrastructure while respecting the fiscal challenges faced by the Province.	Not implemented
						Key elements of the plan should include:	
						1. the rationalization of assets (i.e. if not considered essential, remove from service and dispose in an appropriate manner);	Not implemented
						2. a long term approach to budgeting which includes life cycle maintenance of capital assets;	Not implemented
						3. a protected stream of a base level of funding determined necessary to adequately maintain assets in service;	Not implemented
						4. a 20 year planning horizon;	Not implemented
						5. a process whereby new assets are constructed only when there is a business case to support the need. This should include redirecting savings from rationalized assets to the new asset life cycle maintenance costs;	Implemented
6. apply the current DTI strategy and asset management system to all essential assets. This would result in a corporate approach which applies the least cost lifecycle prioritization to all essential assets;	Not implemented						
7. provide annual public performance reporting, which includes the actual physical condition of our essential assets versus pre-established targets, explaining the reason for any significant variances; and	Implemented						

Appendix III - Listing of unimplemented performance audit recommendations for the reports reviewed in 2018 (continued)

Department/ Commissions/ Agency	Chapter Name	Year	Volume	Chapter	Paragraph	Recommendation	Status
Transportation and Infrastructure	Introductory Comments: Long Term Infrastructure Plan	2013	2	1	Exhibit 1.1	8. a process or mechanism that ensures fiscal discipline is adhered to over the long-term (such as legislative change, statutory funding, contractual arrangements).	Not implemented
NB Power	Point Lepreau Generating Station Refurbishment - Phase II	2014	2	2	51	We recommend NB Power obtain competitive bids for all significant engineering services, even if not required by legislation to do so.	Not implemented
			2	2	60	We recommend NB Power use industry standardized formats for all external contracts. The International Federation of Consulting Engineers offers standardized contract templates which can be used as a model.	Not implemented
			2	2	96	We recommend NB Power benchmark market rates for similar services and retain this support with procurement documentation to support the contractor choice.	Not implemented
Service New Brunswick and Chief Information Officer	Data Centre Power Interruption	2014	2	3	92	We recommend the OCIO, in consultation with departments, develop a government-wide IT continuity plan, which considers all aspects of government programs, services and operations. This plan should be tested annually to ensure its adequacy.	Not Implemented
			2	3	94	We recommend the NBISA, in consultation with departments, develop a disaster recovery plan, which prioritizes the restoration of government IT systems.	Not Implemented
Opportunities NB	Financial Assistance to Ateon Holdings Inc. and Industry	2015	1	2	64	We recommend the Department establish guidelines for verification of claims and assumptions underlying projections included in applications for financial assistance	Not implemented
			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.	Not implemented

Appendix III - Listing of unimplemented performance audit recommendations for the reports reviewed in 2018 (continued)

Department/ Commissions/ Agency	Chapter Name	Year	Volume	Chapter	Paragraph	Recommendation	Status
Opportunities NB	Financial Assistance to Atcon Holdings Inc. and Industry	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.	Not implemented
			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
			1	2	113	We recommend the Department report both expected and actual results of job creation and job maintenance in their annual report.	Not implemented
			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
Executive Council Office	Financial Assistance to Atcon Holdings Inc. and Industry	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.	Not implemented

Appendix IV

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

[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.

[Provincial Testing of Students – Anglophone Sector \(2009\)](#)

This chapter assesses the Department's strategic direction for its provincial testing of students in the Anglophone sector. It also assesses the Department's process of administering its provincial testing of students in the Anglophone sector.

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.

Environmental Trust Fund (2009)

This chapter examines whether the purpose of the Environmental Trust Fund is clearly established, and whether the Fund is measuring and reporting the achievement of its goals and objectives. It also examines whether the Fund is operating as intended with respect to grants.

Executive Council Office

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

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

Department of Finance

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.

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.

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.

Department of Government Services

Procurement of Goods and Services – Phase 1 (2013)

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

Department of Health

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

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

Meat Safety – Food Premises Program (2016)

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

Nursing Homes (2016)

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

Infection Prevention and Control in Hospitals (2015)

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

Medicare - Payments to Doctors (2012)

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

EHealth – Procurement and Conflict of Interest (2012)

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

Department of Justice and Public Safety

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

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

Public Trustee Services (2016)

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

Agricultural Fair Associations (2016)

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

Legislative Assembly

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

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

Department of Energy and Resource Development

Silviculture (2015)

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

Private Wood Supply (2015)

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

Department of Post-Secondary Education, Training and Labour

Immigration with the Provincial Nominee Program (2010)

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

Department of Social Development

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.

Review of Nursing Home Contract with Shannex Inc. (2009)

This chapter examines various questions surrounding the contract with Shannex Inc. to supply nursing home beds.

Department of Tourism, Heritage and Culture

New Brunswick Art Bank (2010)

Our objective for this project was to ensure that all art works acquired for the provincial Art Bank can be accounted for and are being adequately protected, maintained and conserved.

Department of Transportation and Infrastructure

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.

Review of Nursing Home Contract with Shannex Inc. (2009)

This chapter examines various questions surrounding the contract with Shannex Inc. to supply nursing home beds.

Government-wide projects

Office of the Chief Information Officer

Data Centre Power Interruption (2014)

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

Legal Aid Services Commission

Public Trustee Services (2016)

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

New Brunswick Liquor Corporation

Agency stores (2010)

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

Crown Agency and Crown Corporation Projects

New Brunswick Lotteries and Gaming Corporation

Atlantic Lottery Corporation (2016)

This volume examines whether Atlantic Lottery Corporation's:

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

NB Power

Climate Change (2017)

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

Point Lepreau Generating Station Refurbishment – Phase II (2014)

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

Point Lepreau Generating Station Refurbishment – Phase I (2013)

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

Opportunities NB

Financial Assistance to Atcon: Unanswered Questions (2017)

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

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

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

Financial Assistance to Industry (2010)

This chapter assesses whether the Department has adequate procedures in place to measure and report on the effectiveness of the financial assistance it provides to industry.

New Brunswick Innovation Foundation (2009)

This chapter examines whether governance structures and practices established by the Department in connection with the delivery of innovation funding through the New Brunswick Innovation Foundation ensure accountability and protection of the public interest.

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 V
Detailed Status Report of
Recommendations
Since 2014

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Point Lepreau Generating Station Refurbishment – Phase II	NB Power	2014	2	2	51	We recommend NB Power obtain competitive bids for all significant engineering services, even if not required by legislation to do so.	Implemented
Point Lepreau Generating Station Refurbishment – Phase II	NB Power	2014	2	2	60	We recommend NB Power use industry standardized formats for all external contracts. The International Federation of Consulting Engineers offers standardized contract templates which can be used as a model.	Implemented
Point Lepreau Generating Station Refurbishment – Phase II	NB Power	2014	2	2	61	We recommend NB Power use a consistent approach to perform post contract reviews and document any areas for improvement.	Implemented
Point Lepreau Generating Station Refurbishment – Phase II	NB Power	2014	2	2	77	We recommend NB Power: <ul style="list-style-type: none"> • contract directly with vendors providing major components or equipment; • require the contractors and subcontractors demonstrate that they have appropriate safety and risk mitigation procedures in place; • include provisions in contracts which provide sufficient liability protection based on NB Power’s assessment of risks; and • increase oversight on the transportation of major equipment with the contractor and transportation vendor. 	Implemented
Point Lepreau Generating Station Refurbishment – Phase II	NB Power	2014	2	2	82	We recommend for future building construction contracts NB Power perform sufficient due diligence and preparatory work prior to proceeding to the procurement process to avoid cost overruns.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Point Lepreau Generating Station Refurbishment – Phase II	NB Power	2014	2	2	95	We recommend NB Power conduct an annual review of all major ongoing time and materials contracts. This review should assess the level of success achieved by the vendor over the past year based on set criteria including results achieved and value for money. During an annual review NB Power should conduct interviews with key vendor personnel and perform internal assessments by NB Power staff responsible for interaction with that vendor.	Implemented
Point Lepreau Generating Station Refurbishment – Phase II	NB Power	2014	2	2	96	We recommend NB Power benchmark market rates for similar services and retain this support with procurement documentation to support the contractor choice.	Implemented
Point Lepreau Generating Station Refurbishment – Phase II	NB Power	2014	2	2	106	We recommend NB Power assess its project cost management methodology for large projects. Earned Value Management System, which is an industry best practice, could be used as a model.	Implemented
Point Lepreau Generating Station Refurbishment – Phase II	NB Power	2014	2	2	121	We recommend NB Power develop contingency plans to manage overtime during project delays, including: <ul style="list-style-type: none"> periodically reevaluating during the project to account for major changes in project timelines; sufficiently analyzing the new circumstances and revise the plan as necessary, when a major unanticipated event impacts a project; and carrying out sufficient equipment testing to address any equipment challenges resulting from extended delays. 	Implemented
Point Lepreau Generating Station Refurbishment – Phase II	NB Power	2014	2	2	136	We recommend NB Power prepare a staffing plan for each major project and revise when it is determined that major project changes have occurred.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Data Centre Power Interruption	NB Internal Services Agency (Service New Brunswick)	2014	2	3	71	We recommend the NBISA identify critical infrastructure components and establish replacement plans. We also recommend the NBISA develop and implement a refresh program for such equipment.	Implemented
Data Centre Power Interruption	Office of the Chief Information Officer	2014	2	3	72	We recommend the Office of the Chief Information Officer (OCIO) define roles and responsibilities related to development of corporate IT strategic development for all departments and take recommendations to cabinet that clarify corporate IT roles and responsibilities and ensure strategic goals of the OCIO, the NBISA and the departments are aligned.	Not Implemented
Data Centre Power Interruption	NB Internal Services Agency (Service New Brunswick)	2014	2	3	81	We recommend the NBISA prepare threat risk assessments, as part of its corporate IT continuity planning, and take recommendations to cabinet to further mitigate risk of failure of IT services.	Implemented
Data Centre Power Interruption	NB Internal Services Agency (Service New Brunswick)	2014	2	3	82	We recommend the NBISA develop a data centre availability strategy to provide a level of service congruent with industry standards. We also recommend NBISA develop a monitoring process to ensure strategies are implemented to achieve the strategic vision.	Implemented
Data Centre Power Interruption	Office of the Chief Information Officer	2014	2	3	92	We recommend the OCIO, in consultation with departments, develop a government-wide IT continuity plan, which considers all aspects of government programs, services and operations. This plan should be tested annually to ensure its adequacy.	Not Implemented
Data Centre Power Interruption	Office of the Chief Information Officer	2014	2	3	93	We recommend the OCIO, as part of IT continuity planning, obtain an assessment of services from each department to identify and prioritize critical systems, which require uninterrupted IT continuity.	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Data Centre Power Interruption	NB Internal Services Agency (Service New Brunswick)	2014	2	3	94	We recommend the NBISA, in consultation with departments, develop a disaster recovery plan, which prioritizes the restoration of government IT systems.	Not Implemented
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	38	We recommend the Department establish clear guidelines for applications for assistance with documented analysis maintained in the client file to ensure decisions are supported.	Implemented
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	39	We recommend the Department ensure all requests for assistance include an application properly prepared and signed as complete and accurate by the client.	Implemented
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	41	We recommend the Department establish minimum standards and criteria, such as number of jobs to be created or maintained per dollar advanced, for use in evaluating applications for assistance.	Implemented
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	45	We recommend the Department include a complete version of the most recent audited financial statements with Memorandums to Executive Council requesting financial assistance.	Implemented
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	57	We recommend the financial considerations included in the Memorandum to Executive Council clearly state the financial impact on the accounts of the Province, including the need for a provision for loss.	Implemented
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	61	To improve future economic development decision making, we recommend the Department quantify the risks and rewards to the Province in order to clearly establish and balance the value received for the output of funding and the risk assumed by the Province.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	64	We recommend the Department establish guidelines for verification of claims and assumptions underlying projections included in applications for financial assistance.	Not Implemented
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	65	We recommend all claims of job creation or maintenance, in connection with the application, be made in writing, supported by documentation and signed by a company representative indicating the accuracy of the documentation and the company's commitment.	Implemented
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	72	We recommend the Department, in collaboration with others, propose an update to the <i>Economic Development Act</i> and Regulation to clarify the authority to amend security.	Implemented
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	82	Where it would improve the security taken by the Province on loan agreements, we recommend the Department seek an independent assessment of assets when assets are provided as security on loan or guarantee agreements, especially where the value is significant. Should further financial assistance be requested, the Department should reassess the value of these assets as this may affect the realizable value of the security.	Implemented
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	83	When personal guarantees are provided, we recommend the Province ensure there is adequate evidence to support the value of the personal assets such that there is sufficient net worth to safeguard taxpayers' money.	Implemented

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

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	123	We recommend the Department annually track and report the 10-year history of actual performance of assistance provided to industry, based on the 2010 analysis performed by the Office of the Comptroller.	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
Infection Prevention and Control in Hospitals	Horizon Health Network and Vitalité 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, 	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Infection Prevention and Control in Hospitals	Horizon Health Network and Vitalité Network	2015	2	2	112 cont	<ul style="list-style-type: none"> 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; 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). 	Not Implemented
Infection Prevention and Control in Hospitals	Horizon Health Network	2015	2	2	113	We recommend the infection prevention and control professionals and all managers do regular "walk-arounds" observing for compliance with policies and standards, reporting deficiencies to the units/departments, and ensuring corrective action is taken by those units/departments. Deficiencies should be monitored and reported to appropriate committees and/or department heads.	Implemented
	Vitalité Health Network						Implemented

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

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Infection Prevention and Control in Hospitals	Horizon Health Network	2015	2	2	149	We recommend the Horizon and Vitalité Health Networks address the inconsistencies within their respective programs, including but not limited to: <ul style="list-style-type: none"> inconsistencies in ICPs' knowledge of appropriate practices and standards; variations in the ICPs' work in different zones; and inconsistencies with isolation gowns. 	Not Implemented
	Vitalité Health Network						Not Implemented
Infection Prevention and Control in Hospitals	Horizon Health Network	2015	2	2	180	We recommend the Horizon and Vitalité Health Networks improve monitoring for compliance with infection prevention and control standards, including the monitoring of routine practices. This should include, but not be limited to, establishing policies and procedures for: <ul style="list-style-type: none"> 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						Not Implemented
Infection Prevention and Control in Hospitals	Horizon Health Network	2015	2	2	202	We recommend the Department of Health and/or the Regional Health Authorities enhance its public reporting on the effectiveness of its infection prevention and control program(s) by reporting on hand hygiene and other infection prevention and control program performance indicators.	Implemented
	Vitalité Health Network						Implemented
	Department of Health						Implemented

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

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

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

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

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Private Wood Supply	Natural Resources (Energy and Resource Development)	2015	2	4	154	We recommend the Commission make appointment requests in a manner that effectively staggers member appointments to promote continuity.	Implemented
Private Wood Supply	Natural Resources (Energy and Resource Development)	2015	2	4	159	We recommend the Department review the Commission's mandate and performance to ensure government objectives for the Commission's work are being achieved, and the Commission's role and responsibilities are well communicated and understood.	Implemented
Private Wood Supply	Natural Resources (Energy and Resource Development)	2015	2	4	161	We recommend the Commission review and compare their current governance policies and procedures against the Province's Agencies, Boards, and Commissions appointment policy as well as accepted governance best practices in order to define and implement tools to enhance current Commission practices.	Implemented
Private Wood Supply	Natural Resources (Energy and Resource Development)	2015	2	4	169	We recommend the Commission complete its strategic plan to reflect its mandate under legislation and articulate its strategic priorities.	Not Implemented
Private Wood Supply	Natural Resources (Energy and Resource Development)	2015	2	4	175	We recommend the Commission review its current policies and manuals to ensure these accurately and consistently reflect necessary requirements in accordance with accepted financial reporting standards. We further recommend current copies of these documents be provided to marketing boards.	Implemented
Private Wood Supply	Natural Resources (Energy and Resource Development)	2015	2	4	193	We recommend the Commission evaluate its reporting requirements from marketing boards to ensure that what is being requested provides the benefits intended. We further recommend the Commission enforce its Orders to ensure marketing board compliance with regulation.	Implemented

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

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Private Wood Supply	Natural Resources (Energy and Resource Development)	2015	2	4	237	We recommend the Department and the Commission jointly reviews the Commission's mandate and structure and make the changes required to ensure the Commission can effectively perform its legislated mandate.	Not Implemented
Private Wood Supply	Natural Resources (Energy and Resource Development)	2015	2	4	241	We recommend the Commission establish performance targets for its own oversight work and for marketing boards against which the Commission can evaluate marketing board performance in critical areas. We further recommend the Commission report on the effectiveness of both its own work and marketing board operations against the predetermined targets.	Implemented
Public Debt	Finance	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	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	2015	4	2	95	We recommend the Department form a risk committee independent of the Treasury Division to review and approve all risk management related policies.	Implemented
Public Debt	Finance	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	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	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.	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Public Debt	Finance	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	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.	Implemented
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.	Implemented
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.	Implemented
Centennial Building	Transportation and Infrastructure	2015	4	3	60	We recommend one central authority within government be assigned control over the provision and management of all government office space, with the mandate and authority to fully enforce office space allocation and acquisition policies.	Implemented
Centennial Building	Transportation and Infrastructure	2015	4	3	61	We recommend, for future infrastructure projects, the Department request comprehensive approval from government, including any removal from service, disposal and or demolition of surplus infrastructure rather than having a piecemeal approval process not supported by the original business case.	Implemented

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

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

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

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

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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 reinspections on a timely basis to ensure violations of the food premises standards have been corrected.	Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	85	As part of recommendation 2.75, we recommend the Department of Health ensure all inspectors wash their hands before beginning their inspection and record all violations on the inspection report.	Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	86	We recommend the Department of Health enhance inspections by checking temperatures, sanitizing solution concentration, food safety training records, etc. and thoroughly reviewing operators' records required by the food premises standards.	Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	87	We recommend the Department of Health encourage consistency between inspectors through such means as: <ul style="list-style-type: none"> • 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
Meat Safety – Food Premises Program	Health	2016	3	2	92	We recommend the Department of Health explore the benefits of tracking and monitoring violations of the food premises standards to identify trends and target systematic corrective efforts. (For example, one region could pilot a project where violations are recorded on a spreadsheet and then analyzed to identify trends. If the exercise proves to be beneficial, a provincial system could be implemented.)	Implemented

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

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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.	Not Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	126	We recommend the Department of Health rotate food premises assigned to inspectors at least every four years as required by the <i>Standard Operational Procedures (SOPs)</i> .	Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	127	We recommend the Department of Health calibrate equipment regularly as required by the SOPs.	Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	128	We recommend the Department of Health thoroughly review all of the SOPs to determine if they are practical. Attention should be given to identify SOPs that are not being followed. (In particular, the number of inspection files per inspector to be reviewed by the Regional Director may be excessive.) We further recommend the SOPs be revised as needed.	Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	154	We recommend the Department of Health assess the public health risks related to: <ul style="list-style-type: none"> • 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.	Not Implemented

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Advisory Services Contract	Service New Brunswick	2017	1	2	50	We recommend Service New Brunswick: <ul style="list-style-type: none"> 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. 	*
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.	*
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.	*
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.	*
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.	*
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.	*

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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. 	*
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.	*
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.	*
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.	*
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.	*
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.	*
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.	*
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.	*

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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. 	*
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.	*
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.	*
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.	*
Climate Change	NB Power	2017	1	3	55	We recommend NB Power: <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. 	*

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Climate Change	Environment & Local Government	2017	1	3	63	We recommend the Department finalize an implementation plan that describes: <ul style="list-style-type: none"> • 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. 	*
Climate Change	Environment & Local Government	2017	1	3	108	We recommend the Department develop a provincial climate change risk assessment. The assessment should include: <ul style="list-style-type: none"> • Risk identification; • Risk analysis; • Risk evaluation; • Risk treatment and adaptation measures; and • Implementation plan and monitoring. 	*
Climate Change	NB Power	2017	1	3	120	We recommend NB Power conduct a corporate level climate change vulnerability assessment.	*
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.	*
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.	*
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.	*

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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.	*
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.	*
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.	*
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. 	*

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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.	*
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.	*
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.	*
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.	*
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.	*
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.	*
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.	*
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.	*

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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.	*
Residential Property Assessment – Special Examination	Service New Brunswick Board of Directors	2017	3	2	73	We recommend the Service New Brunswick Board of Directors apply an appropriate level of scrutiny to highrisk project proposals as identified in the corporate risk register.	*
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.	*
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.	*
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.	*
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.	*
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.	*
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.	*

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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.	*
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.	*
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. 	*
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	120	We recommend Service New Brunswick (Property Assessment Services) establish a Quality Assurance functional unit. The unit should: <ul style="list-style-type: none"> • 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. 	*
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	132	We recommend Service New Brunswick (Property Assessment Services) enhance quality assurance by: <ul style="list-style-type: none"> • developing parameters, policies and procedures for exception reports; and • ensuring exception reports are properly followed up. 	*

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Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	133	We recommend Service New Brunswick (Property Assessment Services) discontinue the practice of relying on property owner Requests for Review as a means of quality assurance.	*
Residential Property Assessment – Special Examination	Department of Finance	2017	3	2	139	We recommend the Department of Finance propose to Cabinet that Finance assume responsibility for the administration of all: <ul style="list-style-type: none"> • property tax policy changes; and • property tax benefit and relief programs. 	*
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	145	We recommend Service New Brunswick (Property Assessment Services) issue annual property assessment notices separate from property tax bills that lists the real and true value of the property and explains clearly why the assessed value has changed from one year to the next.	*
Residential Property Assessment – Special Examination	Department of Finance	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.	*
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.	*
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. 	*

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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. 	*
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.	*
School District Purchase Cards	School Districts	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.	*
School District Purchase Cards	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.	*
School District Purchase Cards	School Districts	2017	5	2	43	We recommend school districts use purchase cards only for purchases that are authorized under government policies.	*

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School District Purchase Cards	Office of the Comptroller	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.	*
School District Purchase Cards	School Districts	2017	5	2	49	We recommend school districts monitor and enforce adherence to guidelines in the cardholder agreement and policy AD-6405 Purchase Card.	*
School District Purchase Cards	School Districts	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.	*
School District Purchase Cards	School Districts	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.	*
School District Purchase Cards	School Districts	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.	*
School District Purchase Cards	School Districts	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.	*

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School District Purchase Cards	School Districts	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.	*
School District Purchase Cards	School Districts	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.	*
School District Purchase Cards	School Districts	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.	*
School District Purchase Cards	School Districts	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.	*
School District Purchase Cards	School Districts	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.	*
School District Purchase Cards	School Districts	2017	5	2	95	We recommend school districts document their regular monitoring of purchase card transactions to identify violations.	*

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School District Purchase Cards	School Districts	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.	*
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.	*
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.	*
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. 	**

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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.	**
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.	**
	Post- Secondary Education, Training and Labour						**
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.	**
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. 	**
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.	**

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
WorkSafeNB Phase I – Governance	WorkSafeNB Board of Directors	2018	1	2	124	<p>We recommend the WorkSafeNB board of directors review its committee structures and practices to:</p> <ul style="list-style-type: none"> • 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. 	**
WorkSafeNB Phase I – Governance	WorkSafeNB Board of Directors	2018	1	2	131	<p>We recommend the WorkSafeNB board of directors and the Department of Post-Secondary Education, Training and Labour jointly develop, document and implement a succession strategy to ensure:</p> <ul style="list-style-type: none"> • timely recruitment of all board positions, • including the chair and vice-chair and, • effective staggering of board member terms. 	**
	Post- Secondary Education, Training and Labour						**
WorkSafeNB Phase I – Governance	WorkSafeNB Board of Directors	2018	1	2	132	<p>We recommend the WorkSafeNB board of directors develop, document and implement a succession strategy for the President and Chief Executive Officer position.</p>	**

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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. 	**
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.	**
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.	**
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.	**

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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>. 	**
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. 	**
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. 	**

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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. 	**
WorkSafeNB Phase I – Governance	WorkSafeNB	2018	1	2	210	We recommend WorkSafeNB provide full public disclosure of board and executive compensation and expense information.	**
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.	**
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.	**
	Justice and Public Safety						**

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Addiction and Mental Health Services in Provincial Adult Correctional Institutions	Health	2018	1	3	72	We recommend the Department of Health and the Department of Justice and Public Safety collaborate to capture and share addiction and mental health data. This data should be used to identify addiction and mental health needs in New Brunswick correctional institutions and develop strategic service delivery plans.	**
	Justice and Public Safety						**
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.	**
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.	**
	Justice and Public Safety						**

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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	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.	**
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. 	**
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.	**
	Justice and Public Safety						**

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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	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.	**
	Justice and Public Safety						**
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.	**
	Justice and Public Safety						**
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.	**
	Justice and Public Safety						**

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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	124	We recommend the Department of Health ensure addiction treatment services are made available to inmates in provincial correctional institutions.	**
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.	**
	Justice and Public Safety						**
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.	**

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Addiction and Mental Health Services in Provincial Adult Correctional Institutions	Justice and Public Safety	2018	1	3	140	We recommend the Department of Justice and Public Safety implement an individualized protocol approach for inmates with mental health issues in segregation such as is used by Correctional Service Canada. Individualized protocols should be integrated into treatment plans and reviewed by mental health professionals.	**
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.	**
	Justice and Public Safety						**
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.	**
	Justice and Public Safety						**

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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.

Environmental Trust Fund (2009)

This chapter examines whether the purpose of the Environmental Trust Fund is clearly established, and whether the Fund is measuring and reporting the achievement of its goals and objectives. It also examines whether the Fund is operating as intended with respect to grants.

Executive Council Office

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

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

Department of Finance

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.

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.

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.

Department of Government Services

Procurement of Goods and Services – Phase 1 (2013)

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

Department of Health

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

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

Meat Safety – Food Premises Program (2016)

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

Nursing Homes (2016)

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

Infection Prevention and Control in Hospitals (2015)

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

Medicare - Payments to Doctors (2012)

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

EHealth – Procurement and Conflict of Interest (2012)

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

Department of Justice and Public Safety

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

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

Public Trustee Services (2016)

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

Agricultural Fair Associations (2016)

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

Legislative Assembly

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

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

Department of Energy and Resource Development

Silviculture (2015)

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

Private Wood Supply (2015)

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

Department of Post-Secondary Education, Training and Labour

Immigration with the Provincial Nominee Program (2010)

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

Department of Social Development

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.

Review of Nursing Home Contract with Shannex Inc. (2009)

This chapter examines various questions surrounding the contract with Shannex Inc. to supply nursing home beds.

Department of Tourism, Heritage and Culture

New Brunswick Art Bank (2010)

Our objective for this project was to ensure that all art works acquired for the provincial Art Bank can be accounted for and are being adequately protected, maintained and conserved.

Department of Transportation and Infrastructure

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.

Review of Nursing Home Contract with Shannex Inc. (2009)

This chapter examines various questions surrounding the contract with Shannex Inc. to supply nursing home beds.

Government-wide projects

Office of the Chief Information Officer

Data Centre Power Interruption (2014)

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

Legal Aid Services Commission

Public Trustee Services (2016)

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

New Brunswick Liquor Corporation

Agency stores (2010)

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

Crown Agency and Crown Corporation Projects

New Brunswick Lotteries and Gaming Corporation

Atlantic Lottery Corporation (2016)

This volume examines whether Atlantic Lottery Corporation's:

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

NB Power

Climate Change (2017)

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

Point Lepreau Generating Station Refurbishment – Phase II (2014)

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

Point Lepreau Generating Station Refurbishment – Phase I (2013)

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

Opportunities NB

Financial Assistance to Atcon: Unanswered Questions (2017)

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

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

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

Financial Assistance to Industry (2010)

This chapter assesses whether the Department has adequate procedures in place to measure and report on the effectiveness of the financial assistance it provides to industry.

New Brunswick Innovation Foundation (2009)

This chapter examines whether governance structures and practices established by the Department in connection with the delivery of innovation funding through the New Brunswick Innovation Foundation ensure accountability and protection of the public interest.

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.