

Chapter 4

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

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Follow-up Recommendations from Prior Years' Performance Audit Chapters

Report of the Auditor General – Volume II, Chapter 4 - November 2022

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 and public to hold government departments and Crown agencies accountable

Overall Conclusions

- Overall, government entities have implemented 60% of our recommendations. This includes self-reported results by entities as well as AGNB verified results for select 2016 and 2018 reports
- Entities self-reported they had implemented 76% of our recommendations from the 2016 and 2018 Reports of the Auditor General. Our work found only 70% of these recommendations had actually been implemented

What We Found

2018 Chapters

Addiction and Mental Health Services in Provincial Adult Correctional Facilities

- From this Chapter, 72 % of the recommendations were implemented.
- The transfer of responsibility from Justice and Public Safety to Health has yet to be completed and responsibility for mental health services in correctional facilities remains unclear.

Improving Student Performance: A New Brunswick Challenge

- From this Chapter, 50 % of the recommendations were implemented.
- EECD has yet to stabilize provincial assessment programs to facilitate trend analysis of student performance results.

2018 Chapters - WorkSafeNB

Phase I Governance

- From this Chapter, 80 % of the recommendations were implemented.
- WorkSafeNB and Post-Secondary Education, Training and Labour have yet to implement timely recruitment of board members.

Phase II Management of Injured Workers' Claims

- From this Chapter, 69 % of the recommendations were implemented.
- WorkSafeNB has not enabled adjudicators to directly communicate treatment plans to clients when the claim is accepted.
- WorkSafeNB has yet to use disability duration guidelines for all claim types.

2016 Chapter – Public Trustee Services (New Brunswick Legal Aid Services Commission)

- From this Chapter, 70 % of the recommendations were implemented.
- Public Trustee Services has yet to fully complete its upgrade of the existing case management system.
- Public Trustee Services has not implemented an internal audit function as recommended.

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

Introduction

4.1 This follow-up chapter promotes accountability by providing information for the Legislative Assembly, and the public, about how government has acted on our performance audit recommendations. We think it is important that MLAs and taxpayers have information to assess the progress government is making toward implementing these recommendations.

4.2 One of our strategic goals is that departments, commissions and agencies accept and implement our performance audit recommendations. This chapter reports on updates provided to us by departments, commissions and Crown agencies on the status of performance audit recommendations in 2016 through 2020 reports. We performed verification on select 2016 and all 2018 chapters as part of this follow-up work.

4.3 Since 2020, our normal follow-up process for some departments has been postponed due to the pandemic. Our follow-up for this year did not include Chapter 2 of our 2016 Auditor General Report, Volume II on Meat Safety within the Department of Health.

4.4 In addition, we have chosen not to follow-up on Chapter 2 of our 2015 report in the Department of Health on Infection Prevention and Control in Hospitals. We may undertake review or audit work in this area in the future.

4.5 This year we performed detailed follow-up work on performance audit recommendations from 2016 and 2018 AGNB reports. The chapters include:

- WorkSafeNB – Phase I Governance (2018)
- Departments of Health and Justice and Public Safety – Addiction and Mental Health Services in Provincial Adult Correctional Institutions (2018)
- Department of Education and Early Childhood Development – Improving Student Performance: A New Brunswick Challenge (2018)

- WorkSafeNB – Phase II Management of Injured Workers' Claims (2018)
- Executive Council Office – Follow-Up Recommendations from Prior Years' Performance Audit Chapters (2018)
- Legal Aid Services Commission – Public Trustee Services (2016)

4.6 We expect our 2023 follow-up plan to include the following AGNB Chapters:

- Department of Health – Medicare Cards (2019)
- Department of Transportation and Infrastructure – Outsourcing of Highway Maintenance and Construction Work (2019)
- Department of Finance and Treasury Board – Overdue Property Tax: Collections and Forgiveness (2019)
- Executive Council Office - Special Review: City of Saint John Funding Agreement (2019)
- Department of Post-Secondary Education, Training and Labour – Provincial Funding to Universities and Maritime College of Forest Technology (2019)
- Department of Social Development – Group Homes and Specialized Placements (2019)

**Note to Public
Accounts Committee**

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

Key Findings

Overall, 60% of our 2016 to 2020 recommendations have been implemented

4.8 Our overall results show departments, commissions and Crown agencies have implemented 60% (197 of 327) of all of our performance audit recommendations from the 2016, 2017, 2018, 2019 and 2020 Reports of the Auditor General that were followed up in this report. This total includes entity self-reported results combined with AGNB verified results for select 2016 and 2018 Reports of the Auditor General. Follow up on our 2016 joint audit of the Atlantic Lottery Corporation was completed separately from this report.

WorkSafeNB Governance: 80% of our recommendations have been implemented

4.9 The Department of Post-Secondary Education, Training and Labour (PETL) has implemented five of seven recommendations, the Executive Council Office has implemented one of one, and WorkSafeNB has implemented 10 of 12 recommendations made in our 2018 chapter on WorkSafeNB Governance. Both PETL and WorkSafeNB have reported they will continue to work on completing the remaining recommendations during 2022-2023.

Addiction and Mental Health Services in Adult Correctional Institutions: 72% of our recommendations have been implemented

4.10 We note the effort made by the Departments of Justice and Public Safety and Health in completing 18 of the 25 recommendations made in our 2018 chapter on Addiction and Mental Health Services in Adult Correctional Institutions. However, we are disappointed that further progress has not yet been made in this important area of concern.

Improving Student Performance: 50% of our recommendations have been implemented

4.11 Although some progress has been achieved through implementation of seven of the 14 recommendations made in our 2018 Chapter on Improving Student Performance, we are disappointed key recommendations remain unimplemented. The Department of Education and Early Childhood Development has implemented recommendations to provide announcements and online links when the results of provincial, national and international assessments become available. They have also progressed in facilitating the sharing of best practices between Anglophone and Francophone sectors.

Management of Injured Workers' Claims: 69% of our recommendations have been implemented

4.12 We are encouraged to note WorkSafeNB has implemented 20 of 29 recommendations on Management of Injured Workers' Claims. However, nine recommendations are still not implemented. We encourage WorkSafeNB to

continue to work toward the implementation of the remaining recommendations.

ECO Follow-Up: 100% of our recommendations have been implemented

4.13 We are pleased to note that Executive Council Office has implemented both of our recommendations. We observed that ECO has updated the Annual Report Guidelines to require an update on the status of recommendations from the AG and that reports include the status of recommendations that are “implemented” rather than “adopted.”





Public Trustee Services: 70% of our recommendations have been implemented

4.14 Seven of our ten recommendations from 2016 have been implemented by the Legal Aid Services Commission (LASC). The LASC has yet to upgrade or replace its current case management information system, has not yet implemented an internal audit function, and reporting publicly on performance indicators has yet to be implemented.

Detailed Findings

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

Exhibit 4.1 - Status of Implementation of Recommendations

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



















4.16 Exhibit 4.2 presents the status of recommendations, by report, by year, for those included in our follow up work. This information shows which departments, commissions and agencies have done a good job in implementing our recommendations, and which have not.

4.17 Exhibit 4.2 also shows both the status reported by the departments, commissions and agencies as well as the status determined by AGNB following our review. Appendix II provides additional details on the implementation of recommendations from prior years.

Recommendations from 2016 and 2018: 30% have not been implemented

4.18 Exhibit 4.2 displays the results reported to us by the departments, commissions and agencies included in our 2022 follow up work. They reported to us that they had implemented 76 of 100 (76%) of our performance audit recommendations from the 2016 and 2018 Reports of the Auditor General. Our work confirmed only 70 out of 100 (70%) had actually been implemented.

Exhibit 4.2 - Status of Implementation of Recommendations

Department and Project Name	Report Release Date	2022 Status	
		Self-Reporting from Department	AGNB Follow-Up
WorkSafeNB - Phase I Governance	2018		
Post-Secondary Education, Training and Labour - Phase I Governance	2018		
Executive Council Office - Phase I Governance	2018		
Health - Addiction and Mental Health Services in Provincial Adult Correctional Institutions	2018		
Justice and Public Safety - Addiction and Mental Health Services in Provincial Adult Correctional Institutions	2018		
Education and Early Childhood Development - Improving Student Performance: A New Brunswick Challenge	2018		
WorkSafeNB - Phase II Management of Injured Workers' Claims	2018		
Executive Council Office - Follow-Up Recommendations from Prior Years' Performance Audit Chapters	2018		
Legal Aid Services Commission - Public Trustee Services	2016		

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

4.19 Exhibit 4.3 shows a higher rate of implementation of our recommendations in 2016 as compared to 2020. This may be a reflection of the time it takes to implement more complex recommendations. As time proceeds, we hope more of our recommendations will be implemented.

Exhibit 4.3 Status of Implementation of Recommendations by Year

Year	Recommendations			Percentage Implemented (%)
	Total	Implemented	Not Implemented	
2020	65	24	41	37
2019	63	37	26	59
2018	90	63	27	70
2017	76	46	30	61
2016	33	27	6	82
Total	327	197	130	60%

Values are self-reported except as noted in Exhibit 4.2.

Any recommendations that are no longer applicable are not included.

We are not satisfied with the implementation rate of our recommendations

4.20 Exhibit 4.4 reports on progress of the implementation of our performance audit recommendations since 1999. Our office maintains the goal of 100% implementation of recommendations made to departments, commissions and Crown agencies.

4.21 Based on the data in Exhibit 4.4, we observe that an average of 50% of our recommendations since 1999 are implemented within two years, while an average of 59% are implemented within four years.

Exhibit 4.4 Implementation of Performance Audit Recommendations

Year	Number of Recommendations	Recommendations Implemented By		
		Year Two	Year Three	Year Four
1999	99	35%	42%	42%
2000	90	26%	41%	49%
2001	187	53%	64%	72%
2002	147	39%	58%	63%
2003	124	31%	36%	42%
2004	110	31%	38%	49%
2005	89	27%	38%	49%
2006	65	22%	38%	N/A ¹
2007	47	19%	N/A ¹	45% ²
2008	48	N/A ¹	60% ²	57% ⁴
2009	49	73% ²	73% ³	74% ⁴
2010	44	64% ³	70% ³	62% ⁴
2011	24	71% ³	79% ³	63% ⁴
2012	32	69% ³	81% ³	61% ⁴
2013	44	65% ³	61% ³	43% ⁴
2014	17	71% ³	94% ³	71% ⁴
2015	93	49% ³	65% ³	81% ³
2016	44	68% ³	82% ³	76% ³
2017	76	84% ³	91% ³	61% ⁴
2018	90	63% ³	67% ³	70% ⁴
2019	88	49% ³	59% ³	-
2020	57	37% ³	-	-
Average		50%	62%	59%
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 Public Safety ³ As self-reported by departments, commissions and agencies ⁴ As self-reported by departments, commissions and agencies unless reviewed in 2022.				

4.22 In the sections that follow, we provide additional commentary on the projects where we performed detailed follow-up work in 2022 to determine the status of recommendations.

WorkSafeNB – Phase I Governance

Background

4.23 WorkSafeNB is a Part IV Crown corporation. Governing authority for the WorkSafeNB board of directors (the board) is established under the *Workplace Health, Safety and Compensation Commission and Workers' Compensation Appeals Tribunal Act* (Act).

4.24 Crown corporations, such as WorkSafeNB, must be accountable and transparent to ensure its policies and actions meet government expectations. This must be balanced against the Corporation's requirement to be independent in discharging its mandated responsibilities.

Audit Objectives

4.25 Our audit objective was to determine if the WorkSafeNB governance framework was structured to enable the organization to meet its mandate, goals, and objectives.

Audit Conclusions

4.26 Upon completion of our work in 2018, we concluded:

- Government negatively impacted WorkSafeNB independence and impeded operations;
- Lengthy board appointment process hindered board governance and ultimately increased cost; and
- WorkSafeNB executive compensation was not meeting government expectations.

Recommendations: 83% have been implemented

4.27 Our audit resulted in a total of 18 recommendations being made in the chapter to WorkSafeNB, the Department of Post-Secondary Education, Training and Labour (PETL) and the Executive Council Office. Of the 18, we have determined 15 of these recommendations have been implemented. Based on our work, we concluded three of our recommendations remain not implemented. The status of the unimplemented recommendations is discussed below.

WorkSafeNB board Appointments should be timely, compliant and clearly documented

4.28 Our 2018 report recommended that PETL should:

- initiate a process to ensure appointments are completed in a timely manner;
- comply with Provincial legislation and government policy when recommending the appointment of WorkSafeNB board members under the Act; and
- clearly document the appointment process and provide clear rationale for appointment recommendations made to government.

4.29 In its response, PETL indicated that amendments were made to the *Workplace Health, Safety and Compensation Commission and Workers' Compensation Appeals Tribunal Act* in the 2019-2020 fiscal year to enhance the appointment process.

4.30 Despite progress made toward implementation, our work determined that the appointment example provided by WorkSafeNB did not meet all required elements of the recommendation. The overall timeline for the appointment was lengthy and not an improvement over the timelines we noted in the original audit. Therefore, this recommendation is not yet implemented.

WorkSafeNB Board and PETL should develop a succession strategy for board members

4.31 We recommended in our 2018 report that 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:

- timely recruitment of all board positions, including the chair and vice-chair and,
- effective staggering of board member terms.

4.32 In the 2022 response, WorkSafeNB and PETL indicated that they were working with ECO to implement a process that will facilitate timely appointments of board members and that legislation has been amended, allowing for the staggering of board member terms.

4.33 Although we recognize progress to enable staggering of board member terms, and progress toward more timely recruitment, there are still examples where established timeline milestones for appointments have been exceeded. We have concluded that this recommendation is not yet implemented.

WorkSafeNB should develop and implement a succession strategy for the President / CEO

4.34 Our 2018 report recommended the WorkSafeNB board of directors develop, document and implement a succession strategy for the President and Chief Executive Officer position.

4.35 In its response, WorkSafeNB indicated, “*The Board is currently working at the initial stages of its succession planning strategy for the President & CEO. On the Board’s workplan for completion in 2022.*” Since the recommendation is not yet complete, we have concluded the outstanding recommendation is not implemented.

Departments of Health and Justice and Public Safety - Addiction and Mental Health Services in Provincial Adult Correctional Institutions

Background

4.36 Mental health has been termed the “orphan”¹ of health care. A study published in 2008 in the *Journal of Chronic Diseases in Canada* estimated the overall cost of mental illness to the Canadian economy at \$51 billion per year. Funding for mental health care has not been in line with its negative economic impact.

4.37 Correctional institutions have a disproportionately high occurrence of addiction and mental health issues. They are a particularly vulnerable and marginalized subgroup of the population. Their mental health has not been well served in the past².

4.38 Research has also shown that inmates with addiction and mental health issues had worse outcomes while in custody. Addiction and mental health issues reduce inmates' chances of success in the community. Affected inmates were also found more likely to be reconvicted.³

Audit objectives

4.39 Our audit objective was to determine if the Departments of Health and Justice and Public Safety (the Departments) deliver addiction and mental health services to provincial correctional institution inmates to improve health outcomes and contribute to safer communities.

Audit Conclusions

4.40 Upon completion of our work in 2018, we concluded

- the Departments do not deliver addiction and mental health services to adult inmates in provincial correctional institutions, to improve health outcomes and contribute to safer communities. Services provided

¹ Province of New Brunswick, *The Action Plan for Mental Health in New Brunswick 2011-18*

² Irina R. Soderstrom PhD (2007) Mental Illness in Offender Populations, *Journal of Offender Rehabilitation*, 45:1-2, 1-17

³ Correctional Service of Canada, *Research Results Mental Health, Quick Facts, Offender Outcomes*.

are limited to stabilizing and managing symptoms of addiction and mental health issues;

- the responsibilities of entities involved in providing addiction and mental health services in provincial correctional institutions are not clearly defined; and
- the Departments do not have policies and protocols for the delivery of addictions and mental health services in the provincial correctional system.

Recommendations: 59% have been implemented

4.41 Our audit resulted in 17 total recommendations being made in the chapter to the Departments. Of the 17, we have determined only 10 of these recommendations have been implemented.

4.42 The status of the unimplemented recommendations is discussed below.

Clarify who is responsible for health services in provincial correctional institutions

4.43 Our 2018 report recommended 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.

4.44 In its response, the Department of Health indicated, *“The Department of Health and Department of Justice and Public Safety are working with the RHAs on the transfer of responsibilities for health services in correctional facilities from JPS to DH. The funding transfer has been completed in 2021/2022 fiscal year. We will continue to transfer and prepare for the change in responsibilities including development of model care, medication management, staffing levels as well as recommendations for legislative requirements as needed.”*

4.45 Since elements of the transfer and recommendations for legislative requirements are not yet complete, as noted, the outstanding recommendation is not implemented.

Implement a recognized mental health screening tool in the admissions process

4.46 We recommended the Department of Justice and Public Safety (Corrections) in consultation with the Department of Health implement a recognized mental health screening tool in the admissions process.

4.47 The response for 2022 indicated that a tool is being piloted but that it has not been expanded yet to all institutions. Since the pilot is incomplete we have concluded the recommendation is not implemented.

Provide training on mental health screening to nursing and admission staff

4.48 We recommended 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.

4.49 Our review determined that on-going mental health screening and assessment is available within correctional facilities, but that the recommended training has not yet been implemented. For this reason, we have concluded the recommendation is not yet implemented.

Ensure nursing staff receive client records for validating history and treatment options

4.50 We recommended 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), to allow validation of treatment history and treatment options.

4.51 The Department's 2022 response to our recommendation indicated training on this CSDS process is scheduled but has not yet been completed, therefore we concluded that this recommendation has not yet been implemented.

Amend the admissions process to improve efficiency and quality

4.52 We recommended the Department of Justice and Public Safety amend its admission process to:

- eliminate duplication of effort in admissions;
- improve the quality of inmate mental health data; and
- incorporate best practices in mental health screening.

4.53 The response for 2022 indicated that two tools had been tested, one is currently being piloted, and that a Public Health Transition Team is determining next steps. Therefore, the recommendation has not been implemented.

Implement a formulary for medications within all provincial correctional institutions

4.54 We recommended 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.

4.55 The response for 2022 indicated that the departments are actively working transitioning this program entirely to the Department of Health. This process has yet to be completed.

4.56 Since the response from the departments indicates the program has yet to be fully transitioned to Health, the

recommendation was not implemented at the time of our review.

Implement individualized protocols for inmates with mental health issues in segregation

4.57 We recommended 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.

4.58 In the 2022 response, the Department of Justice and Public Safety stated, *“Protocols are in development by Health and JPS related to inmates with mental health issues and use of segregation. Individualized protocols are part of treatment plans and reviewed by mental health professionals as part of case management.”*

4.59 Based on this response by the Department, we have noted that progress has been made but protocols remain in development and have concluded the recommendation is not yet implemented.

Department of Education and Early Childhood Development - Improving Student Performance: A New Brunswick Challenge

Background

4.60 Our 2018 report noted that education is a priority to New Brunswickers. Student performance goals have been in place, in successive provincial education plans, since 2002-2003, yet those goals were still not met by 2018.

4.61 Our audit focused on the management of student performance in reading math and science, as measured through provincial assessments. Those subjects are considered the core of education because they are tested at provincial, national and international levels.

4.62 Intended outcomes of our recommendations were to help the Department of Education and Early Childhood Development (EECD) stabilize the education system, identify and address the root causes of inadequate student performance, and improve accountability and transparency by managing student performance in accordance with the *Education Act*.

Audit Objectives

4.63 Our audit objectives were to determine if the Department:

- set goals for student performance in reading, mathematics and science;
- monitored student performance;
- acted to improve student performance; and
- publicly reported on student performance compared to goals.

Audit Conclusions

4.64 Upon completion of our work, we concluded:

- provincial assessment results for reading, mathematics and science remained consistently below targets;
- plans to improve performance were not provided to the public;
- EECD, School Districts and schools were not carrying out all of their responsibilities under the *Education Act*, although EECD was setting targets and monitoring performance in mathematics, science and reading;

- School Districts were not being held accountable by EECD for student performance as required by the *Education Act*; and
- Deficiencies existed at each stage of the management cycle to improve student performance.

Recommendations: 50% have been implemented

4.65 Our audit resulted in 14 recommendations being made to EECD. Of the 14, we have determined only seven of these recommendations have been implemented.

4.66 Based on our work, we concluded seven of our recommendations remain not implemented. The status of the unimplemented recommendations is discussed below.

Take action to improve student performance in reading, math and science

4.67 Our 2018 report recommended the Department of Education and Early Childhood Development in collaboration with the School Districts, analyze results of provincial assessments to identify root causes of poor performance and take corrective action to improve student performance in reading, math and science.

4.68 In the 2022 response, EECD indicated, with respect to the Anglophone Sector, *“Sharing of assessment results and analyses has been ongoing with the District Data and Accountability Supervisors who work with their schools on school improvement planning. Districts are using the provincial assessment results to inform their District Improvement Goals. Curriculum and Assessment staff at EECD work closely to ensure information from assessment results impact curriculum supports and discussions with districts about professional learning. Note: school closures due to COVID-19 required assessments to be paused for 2019-20 and reduced in 2020-21.”*

4.69 In the 2022 response with respect to the Francophone Sector, EECD indicated, *“We meet with districts three times a year to review the balanced scorecard. The academic subjects targeted for 2021-2022 are reading and math. Districts develop an improvement plan based on the results.”*

4.70 We understand that School Districts have been impacted by the pandemic. We reviewed the responses from the two sectors and assessed all of the information provided by the Department. The Department did not provide sufficient evidence that root causes of poor student performance had been identified and corrective actions had been taken. For

this reason, we concluded that this recommendation has not yet been implemented.

Maintain the current 10-year plans to allow the education system to stabilize

4.71 We recommended that EECD maintain the current 10-year provincial education plans until they expire in 2026, to allow the education system to stabilize and allow for evaluation of progress. Any adjustments to the plans should be collaborative.

4.72 In the 2022 response, both Anglophone and Francophone sectors confirmed that the plans are still in place, and we note the progress made toward the implementation of this recommendation.

4.73 We have concluded the recommendation is implemented as of this report date. However, this recommendation has a 2026 timeline and we cannot determine if it will remain implemented for an additional four years, well beyond the scope of our normal follow up process. While at this point it is considered implemented, we may choose to revisit the recommendation in 2026 to confirm the status at that time.

Prepare detailed implementation plans prior to implementing major changes that impact student performance

4.74 We recommended that EECD should prior to implementing major changes that impact student performance, including changes to the French immersion program, prepare a detailed implementation plan with:

- a realistic time schedule;
- consideration of all supports that need to be in place for the change to be successful, such as human resources, curricula, teacher training, tools and methodologies;
- adequate funding; and
- a comprehensive risk assessment of the change's impact on operations and other ongoing initiatives at department, school district and school levels as well as risk mitigation strategies.

4.75 The response for 2022 with respect to the Anglophone Sector indicated that, *“For the 2021-2022 school year, 11 schools and two early learning centres launched a prototype program to increase French language proficiency for their anglophone learners. The Language Learning Opportunities (LLO) initiative is a new approach to French second language learning as it allows schools and educators to develop programming that best suits their needs. Rather than developing a province-wide, one size fits all program, this initiative provides educators with the flexibility and decision-making power to design a program for their students with the targeted goal of conversational*

French. For this initiative, Ernst and Young (EY) are acting as a consultant throughout the prototyping process and will be working with EECD to collect data to measure successes and possible scalability. EY will be providing EECD with an analysis report on the prototypes in June 2022. EECD will also be drafting a report that outlines the findings of the 13 prototypes related to improving conversational French in August 2022. The government committed substantial additional funding for this work in 2020-22 and again to expand on it and to explore one model for all learners.”

4.76 In the 2022 response with regard to the Francophone sector, it indicated *“The Department of Education and Early Childhood Development and the three (3) Francophone school districts have each developed a three-year plan to ensure the achievement of the outcomes identified in the 10-year education plan. The work identified is aimed at improving the educational experience of children and youth. Interventions (programs, services, trainings, assessments, etc.) are linked to these key priorities:*

- *Addressing the needs generated by the COVID-19 pandemic with children, students, and staff*
- *Create a learning environment that enables the achievement of the Francophone education system's goals (Exit Profile: Live a balanced life, be an ethical and engaged citizen, and develop a lifelong desire to learn)*
- *Create an inclusive learning environment*
- *Provide personalized interventions in a timely manner*
- *Improving the quality of learning in early childhood education and reducing childcare costs for families (Federal Agreements)*
- *Improve the education governance system.”*

4.77 We recognize work is currently in progress but at this time, we have determined this recommendation has not yet been implemented.

Present government with options to address the challenges in achieving student performance targets in reading, math and science and take action to improve student attendance

4.78 We recommended the Department of Education and Early Childhood Development work with School Districts, other departments and community-based organizations where applicable to:

- identify and address the challenges to achieving the provincial targets for reading, math and science;
- present to government options to address the challenges;
- develop standards for student absence tracking and measurement to better monitor student attendance; and

- take corrective action to improve student attendance.

4.79 In the 2022 response for the Anglophone Sector, it stated that progress is being made on developing standards for monitoring student attendance. For the Francophone Sector, it indicated a shift in focus toward literacy and numeracy skills and various initiatives undertaken to support this shift. Training is planned for teachers on the scientific inquiry method and collaboration is taking place to promote literacy development. Work has been undertaken with respect to attendance monitoring, and the sector is placing more emphasis on pedagogical approaches that promote student engagement, which they expect to lead to improvements in attendance.

4.80 Based on the ongoing nature of these activities, with certain outcomes still outstanding, we have concluded this recommendation is not yet implemented.

Take action on school district plans and reports

4.81 We recommended EECD track, receive, review and take action on school district plans and reports, and hold all parties accountable as required by the *Education Act*.

4.82 In the 2022 response, the Francophone Sector indicated, “Each of the districts develops initiatives and projects to advance the results.” The Anglophone Sector indicated, “EECD gathers data from school improvement plans to inform direction and priorities. School districts submit their improvement plans to EECD annually. Improvement discussions are held between both EECD and school district senior management.”

4.83 We did not find evidence to show that all parties are held accountable, or to clearly indicate that action is consistently taken, therefore we concluded this recommendation is not implemented.

Ensure District Education Councils self-evaluate annually

4.84 We recommended EECD, in collaboration with the District Education Councils, ensure District Education Councils self-evaluate their performance annually.

4.85 In the 2022 response, the Department self-assessed this recommendation as implemented. However, upon further investigation, we determined that although progress has been made, further efforts remain underway to address the recommendation but are incomplete. Therefore, we concluded this recommendation has not yet been implemented.

Develop standards and take action to improve staff evaluation and performance where needed

4.86 We recommended EECD develop standards for teacher performance and provide tools to support the school districts in:

- evaluating staff performance regularly as required by the *Education Act*; and
- taking action to improve staff performance where needed.

4.87 In the 2022 response, both the Anglophone and Francophone sectors indicated that work is in progress to develop and implement tools and frameworks, but some work is not yet complete. The Anglophone sector noted that a common framework for teacher evaluation has yet to be developed by EECD while the Francophone sector indicated a tool will be piloted during 2022-2023.

4.88 Based on this information, we concluded that this recommendation is not yet implemented.

Stabilize provincial assessment programs to allow trend analysis

4.89 We recommended EECD stabilize the provincial assessment programs to allow for trend analysis of student performance results for decision making.

4.90 In its 2022 response, the Francophone Sector responded that it had made changes in 2019 to high school assessments to focus on literacy and numeracy, but that it had not changed them since. The Anglophone Sector indicated that it is phasing in methodological and statistical changes over a three-year period and that the program will be stable once these are completed.

4.91 Based on this response, we concluded that this recommendation is not yet implemented.

WorkSafeNB - Phase II Management of Injured Workers' Claims

Background

4.92 WorkSafeNB is responsible for administering the workers' compensation system in New Brunswick. In 2017, over 22,000 claims were created, with an average lost time per claim of 64.7 days.

4.93 It is also responsible for occupational health and safety programs and regulatory enforcement as required under the *Occupational Health and Safety Act*.

Audit Objectives

4.94 The objective of this audit was to determine if WorkSafeNB has an effective claims management framework.

Audit Conclusions

4.95 Upon completion of our work in 2018, we concluded:

- in general, the claims management framework adopted by WorkSafeNB is reasonable and many of its policies are consistent with industry best practice;
- however, numerous process deficiencies hinder WorkSafeNB's ability to actively manage cases to achieve timely return to work

Recommendations: 69% have been implemented

4.96 Based on our work, we concluded nine of our 29 recommendations remain not implemented. The status of the unimplemented recommendations is discussed below.

Automate the claims management system

4.97 Our 2018 report recommended WorkSafeNB automate the claims management system to allow electronic submission and processing of claims documents, to reduce work and speed up intake and adjudication processes.

4.98 In the 2022 response, WorkSafeNB indicated, "*Systems modernization is planned to begin with financial systems and HRIS in 2022, Claims Management in 2023 and other core platforms into 2024 and 2025.*"

4.99 Based on the future timelines for completion noted in the WorkSafeNB response, we conclude the recommendation is not yet implemented.

Focus on return to work during adjudication **4.100** We recommended WorkSafeNB focus on return to work during adjudication by:

- identifying risks to return to work;
- prioritizing complex claims; and
- initiating a plan to address barriers.

4.101 The response for 2022 stated, “*WorkSafeNB is in the final stages of the build phase of its early identification and intervention service delivery model. It is anticipated this will be implemented in the third quarter 2022. This model enables the identification of risks to return to work before the claim is adjudicated and the prioritization and transfer of complex claims to case management significantly sooner to address barriers through rehabilitation planning.*”

4.102 Due to the late 2022 timeline for completion noted in the response above, we concluded the recommendation is not implemented at this time.

4.103 We recommended WorkSafeNB develop a treatment plan right after a claim is accepted and enable the adjudicator to communicate it to the injured workers.

4.104 In its 2022 response, WorkSafeNB indicated that subsequent information, planning and updates have taken place since 2018 that have focused specifically on timeliness, and that the participation of an adjudicator in that process is no longer aligned with their objectives. WorkSafeNB are focused on shorter timelines for development of treatment plans and communication to the injured workers.

4.105 While WorkSafeNB noted improvements in the overall process focused on timeliness required by new standards, they have decided not to utilize the adjudicator position as recommended. For this reason, we have concluded the recommendation is not implemented.

Provide a forecast of return to work and include it in the initial decision letter

4.106 We recommended WorkSafeNB use disability duration guidelines to provide a forecast of return to work and include it in the initial decision letter sent to injured workers.

4.107 Our review determined that while disability duration guidelines are used in the adjudication of certain claims and communicated in the decision letters to workers, they have yet to be implemented for all claim types. Based on our

review, we have concluded the recommendation is not yet implemented.

Develop specific competencies for the adjudicators

4.108 We recommended WorkSafeNB develop specific competencies for the adjudication role and require all successful applicants to meet those competencies.

4.109 In the 2022 response, WorkSafeNB stated that they have *“finalized the Assessment Tool and Qualifying Course, which will be rolled out in the third quarter 2022 in conjunction with a full 30-day technical onboarding. As a complement to this tool, WorkSafeNB has also been developing competency-based job descriptions for the adjudication decision maker/adjudicator role.”*

4.110 Because the tool and course had not been rolled out at the time of our review and the overall response does not note any work that is completed at the time of the response, we conclude that this recommendation is not yet implemented.

Promote early referrals to the workers rehabilitation centre

4.111 We recommended WorkSafeNB update its guidance to promote early referrals to the workers rehabilitation centre, to maximize return to work outcomes.

4.112 In the 2022 response, WorkSafeNB indicated that it is *“in the final stages of the build phase of its early identification and intervention service delivery model. It is anticipated this will be implemented in the third quarter 2022. This service delivery model includes processes to refer clients for multidisciplinary treatment when identified as the right treatment; and at that time the right provider will also be determined which could be the workers rehabilitation centre or another multi-disciplinary provider in that workers' community.”*

4.113 Since the WorkSafeNB response anticipates implementation later in 2022, at the time of our review we conclude that this recommendation is not yet implemented.

Develop expertise among case managers for complex conditions

4.114 We recommended WorkSafeNB develop expertise for complex and sensitive conditions among case managers by allocating specific types of injuries to certain case managers and offering professional development opportunities.

4.115 In the 2022 response, WorkSafeNB stated, *“The Traumatic Psychological Injury (TPI) team was established April 2019, now part of Specialized Services. WorkSafeNB continues to assess emerging needs for specialized teams*

and learning. In 2020, a review identified care maps related to these injuries were outdated. In 2021, WorkSafeNB undertook improvement work on a best practice care and return to work framework. The framework is expected to be finalized in 2022.”

4.116 At the time of our review, the work was not finalized and for that reason we have concluded this recommendation is not yet implemented.

Ensure adherence to policy and consistency among regions

4.117 We recommended WorkSafeNB monitor claims managed and provide feedback to staff on an ongoing basis to ensure adherence to policy and consistency among regions.

4.118 In the 2022 response, WorkSafeNB stated, *“The Quality Management Services function is designing and implementing a quality assurance program to ensure consistent implementation of legislation, policies, and processes. In addition, the foundation of an organization-wide learning loop is being developed to share learnings across claims management, decision review office, and quality management services.”*

4.119 Since WorkSafeNB has noted in its response that work remains in development, we have concluded the recommendation is not yet implemented.

Build tools into claims management to free up staff to focus on progress and treatment of injuries

4.120 We recommended WorkSafeNB build tools into the claims management system to free up staff from routine and repetitive tasks so they can focus on progress and treatments of injuries. Such tools would include:

- enhanced data mining capabilities;
- system reminders to update client information;
- auto-complete forms; and
- automated medical claims processing.

4.121 In the 2022 response, WorkSafeNB indicated that systems modernization is planned for 2023-2025. Based on these timelines, we conclude that the recommendation has not yet been implemented.

Executive Council Office - Follow-Up Recommendations from Prior Years' Performance Audit Chapters

Background

4.122 During our 2018 follow up work (2018, Volume 2, Chapter 4), we noted our concern with the rate of implementation of recommendations to departments and Crown agencies regarding our recommendations made in 2014. We issued two additional recommendations to the Executive Council Office (ECO).

Ensure Crown agencies report status of AGNB recommendations in annual reports

4.123 We recommended that the ECO ensure Crown agencies comply with the requirement of the Annual Report Guidelines to report the status of recommendations from AGNB in their Annual Report.

Amend the Annual Report Guidelines

4.124 We recommended the Annual Report Guidelines be amended to direct departments and Crown agencies to report on the status of “*implemented*” recommendations instead of “*adopted*” recommendations.

Recommendations: 100% have been implemented

4.125 We are pleased to conclude that both recommendations made to ECO have been implemented.

Legal Aid Services Commission - Public Trustee Services

Background

4.126 Public Trustee Services, a section of the New Brunswick Legal Aid Services Commission, provides trustee and guardianship services to some of the most vulnerable New Brunswickers, such as children, the elderly, the mentally challenged, the missing or deceased, etc.

4.127 The Public Trustee program has a significant social impact, as it is often the last resort for its clients, yet we found there was an elevated risk of fraud due to control weaknesses.

Audit Objectives

4.128 Our audit objectives were to determine whether:

- the Public Trustee properly safeguarded and administered client assets held in trust;
- the Public Trustee's processes for making care decisions on behalf of its clients were in accordance with legislation and policies; and
- the Public Trustee publicly reported on the performance of its services.

Audit Conclusions

4.129 Upon completion of our work in 2016, we concluded:

- the Public Trustee did not safeguard and administer client assets held in trust to the standard we expected;
- the Public Trustee's processes for making care decisions on behalf of its clients were in accordance with legislation and policies, although improvements were needed in the documentation of these decisions; and
- the Public Trustee had not reported on its performance since 2011.

Recommendations: 70% have been implemented

4.130 Our audit resulted in 10 recommendations being made to Public Trustee Services. Of the 10, we have determined seven of these recommendations have been implemented. The three outstanding recommendations are addressed below.

- Upgrade or replace case management information system*** **4.131** Our 2016 report recommended the Public Trustee upgrade or replace its current case management information system in order to meet user needs.
- 4.132** In its 2022 response, Public Trustee Services indicated, “*Work continues on the upgrade of the case management system. Sprint 8 is in progress and further Sprints are planned.*” Project progress reports were provided; however, an estimated timeline for completion was not included. Since upgrades are not yet complete, the outstanding recommendation is not implemented.
- Implement an internal audit function*** **4.133** We recommended the Public Trustee implement an internal audit function.
- 4.134** The response for 2022 indicated that, “*The Office of the Comptroller was consulted but did not have the resources to provide internal audit services. IT upgrades and ongoing process changes continue to strengthen internal controls where possible.*” Examples of some IT work completed to strengthen internal controls were provided; however, this does not replace the need for an internal audit function. We have therefore concluded the recommendation is not implemented.
- Establish goals, objectives and measurable targets*** **4.135** We recommended the Public Trustee establish goals, objectives and measurable targets for its services, measure its performance against the targets and publicly report on its performance.
- 4.136** Public Trustee Services indicated that this recommendation had been implemented. Our review determined that while performance indicators have been established and measurement has begun, they have yet to be reported publicly. In addition, targets have still not been created. Based on our review, we have concluded the recommendation is not yet implemented.

Appendix I

2022 Follow-up Objective and Scope

For 2022, we completed a limited assurance attestation engagement on the status of certain audit recommendations included in our 2016 through 2018 Reports of the Auditor General of New Brunswick. Recommendations made to departments, commissions, and Crown agencies as a result of our financial audit work are followed-up annually as part of our financial audit process and are not discussed in this chapter.

Our usual practice is to track the status of our performance audit recommendations for four years after they first appear in the Report of the Auditor General, starting in the second year after the original Report.

The COVID-19 pandemic disrupted government operations across the province. We used a modified approach to follow up this year to ensure the health and safety of our staff and the auditees, and to minimally disrupt departments that have increased responsibilities during the pandemic. For this 2022 Report, we are tracking progress on performance audit recommendations from 2016, 2017, 2018, 2019 and 2020, with verification performed for six chapters as described in the introduction.

Our objective is to determine the degree of progress departments, commissions and Crown agencies have made in implementing our recommendations. We assess their progress as either implemented, not implemented, disagreed with, or no longer applicable.

To prepare this chapter, we request written updates from the respective departments, commissions, and Crown agencies. They provide their assessment of the status of each performance audit recommendation. In addition, departments, commissions, and agencies also add any comments they believe are necessary to explain the rationale for their assessment. We received all updates requested.

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

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

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

Appendix II

Status of Performance Audit Recommendations Followed Up in 2022, as Reported by Departments, Commissions or Agencies

Department/ Commission/ Agency	Subject	Year	Performance Audit Recommendations				% Implemented
			Total	Implemented	Not implemented	No longer applicable/Not determinable	
Legal Aid Services Commission	Public Trustee Services	2016	10	7	3	0	70%*
Justice and Public Safety	Meat Safety - Food Premises Program	2016	2	2	0	0	100%
Health			21	18	3	0	86%
Post-Secondary Education, Training and Labour	WSNB - Phase I - Governance	2018	7	5	2	0	71%*
Executive Council Office			1	1	0	0	100%*
WorkSafeNB			12	10	2	0	83%*
Health	Addiction and Mental Health Services in Provincial Adult Correctional Institutions	2018	13	10	3	0	77%*
Justice and Public Safety			12	8	4	0	67%*
Education and Early Childhood Development	Improving Student Performance - An NB Challenge	2018	14	7	7	0	50%*
WorkSafeNB	WSNB - Phase II - Management of Injured Workers' Claims	2018	29	20	9	0	69%*
Executive Council Office	Follow up chapter	2018	2	2	0	0	100%*
Health	Medicare Cards	2019	16	2	14	0	13%
Transportation and Infrastructure	Outsourcing of Highway Maintenance and Construction Work	2019	7	7	0	0	100%
Finance & Treasury Board	Overdue Property Tax: Collections and Forgiveness	2019	6	6	0	0	100%
Executive Council Office	City of Saint John Funding Agreement - Special Review	2019	5	5	0	0	100%
Finance & Treasury Board			2	1	1	0	50%

Department/ Commission/ Agency	Subject	Year	Performance Audit Recommendations				% Implemented
			Total	Implemented	Not Implemented	No longer applicable/Not determinable	
Post-Secondary Education, Training and Labour	Provincial Funding to Universities and MCFT	2019	10	8	2	0	80%
Legislative Assembly			1	1	0	0	100%
Social Development	Group Homes and Specialized Placements	2019	16	7	9	0	44%
Finance and Treasury Board	AG's Access to Vestcor Severely Limited	2020	3	0	3	0	0%
Public Accounts Committee			2	2	0	0	100%
Social Development	Update on Nursing Home Planning and Aging Strategy	2020	5	2	3	0	40%
Finance and Treasury Board			1	1	0	0	100%
NB Power	Debt Challenges	2020	2	0	2	0	0%
Health	Electronic Medical Record Program	2020	7	2	5	0	29%
Natural Resources and Energy Development	Follow-up on 2008 Timber Royalties	2020	5	2	3	0	40%
New Brunswick Forest Products Commission			3	1	2	0	33%
Health	Ambulance Services	2020	5	1	4	0	20%
EM/ANB			17	5	12	0	29%
Executive Council Office			1	0	1	0	0%
Education and Early Childhood Development	School Infrastructure Planning	2020	14	8	6	0	57%
Total			251	151	100	0	60%

*Implementation status as reviewed by AGNB in 2022.

N/A are eliminated when calculating the % implemented.

The total number of recommendations in this Appendix is the count of each recommendation made to each Department or Agency.

Appendix III

Summary of Significant Projects Conducted in Departments and Crown Agencies over the Past Ten Years

The following is a list of performance audit projects reported in a separate chapter of our annual Reports over the last ten years, organized by department and agency. The year of reporting is in brackets following the subject of the projects. The list is organized using the current name of the department or agency, even though in some cases the project was conducted prior to government reorganization.

Department of Agriculture, Aquaculture and Fisheries

Agricultural Fair Associations (2016)

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

Department of Education and Early Childhood Development

School Infrastructure Planning (2020)

This chapter presents findings and observations regarding the School Infrastructure Planning at the Department of Education and Early Childhood Development and School Districts. It examines capital funding decisions, capital improvement projects' prioritization process, and quality of the data used for the capital funding decisions.

Student Performance: A New Brunswick Challenge (2018)

This chapter reports observations, findings and recommendations regarding the Department's management of student performance in reading, math and science, which is measured through provincial assessments. It examines whether the Department sets goals for student performance, monitors, improves and publicly reports on student performance. It covers both the Anglophone and Francophone education sectors and includes all seven school districts.

School District Purchase Cards (2017)

This chapter examines the use of purchase cards by school districts after we identified risks associated with the use of purchase cards through our financial audit work, which highlighted numerous control weaknesses in the purchase card procedures.

Department of Environment and Local Government

Climate Change (2017)

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

Executive Council Office

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

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

Auditor General Access to Vestcor Significantly Limited (2020)

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

Department of Finance and Treasury Board

Oversight of the Employee Health and Dental Benefit Plan (2022)

This chapter examines whether there is adequate government oversight over the GNB Employee Health and Dental Benefit Plan.

Overdue Property Tax: Collections and Forgiveness (2019)

This chapter examines the Department's activity in meeting its responsibilities and utilizing its authority granted under the *Real Property Tax Act* and *Financial Administration Act* in collecting overdue property tax and in forgiving property tax debt.

Agricultural Fair Associations (2016)

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

Atlantic Lottery Corporation (2016)

This volume examines whether Atlantic Lottery Corporation's:

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

Public Debt (2015)

This chapter describes the public debt situation in New Brunswick in comparison with other Canadian provinces. It determines if the Department follows a prudent debt management practice to mitigate risks associated with public debt.

Collection of Accounts Receivable (2013)

This chapter provides information on Provincial policies and initiatives currently underway to improve the collection of accounts receivable, and our comments relating to those policies and initiatives.

Service New Brunswick

Procurement of Goods and Services – Phase 1 (2013)

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

Department of Health

Electronic Medical Records (2020)

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

Ambulance Services (2020)

This chapter presents findings and observations regarding the Ambulance Services at the Department of Health and EM/ANB Inc. It examines the legislative framework and governance structure of EM/ANB, as well as the oversight provided by the Department of Health of ambulance services. It also reviews the effectiveness of the contract structure between the Department and Medavie Health Services New Brunswick.

Medicare Cards (2019)

This chapter determines if the Department of Health has processes and controls to ensure only eligible residents are issued a Medicare card, and whether the security and privacy of cardholder's information is protected.

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

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

Meat Safety – Food Premises Program (2016)

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

Nursing Homes (2016)

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

Infection Prevention and Control in Hospitals (2015)

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

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.

Department of Natural Resources and Energy Development**Residential Energy Efficiency Programs (2021)**

This chapter examines whether the Department is providing effective oversight to ensure NB Power fulfills its energy efficiency mandate and whether NB Power is effectively delivering the residential energy efficiency programs.

Timber Royalties, Follow-Up from 2008 (2020)

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

Silviculture (2015)

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

Private Wood Supply (2015)

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

Department of Post-Secondary Education, Training and Labour

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

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

Provincial Funding to Universities and Maritime College of Forest Technology (MCFT) (2019)

This chapter reports findings and observations regarding the allocation and monitoring of provincial funding to universities and MCFT. It reviewed the Memorandum of Understanding the Province has with universities which sets accountability requirements, funding formula, and PETL public reporting on outcomes of funding provided to universities.

Department of Social Development

Update on Nursing Home Planning and Aging Strategy (2020)

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

Group Homes and Specialized Placements (2019)

This chapter assesses the Department of Social Development's management of placement and care of children in group homes and specialized placements. It examined the Department's planning for the child in care placements, group home capacity in the province, and care plans for children against the Department's standards.

Advisory Services Contract (2017)

This chapter evaluated the effectiveness of specific Department of Social Development contract management practices in procuring, administering, and measuring results of a significant consulting contract for advisory services.

Nursing Homes (2016)

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

Foster Homes (2013)

This chapter examines whether the Department complies with its documented foster home standards, and if it publicly reports on the effectiveness of its Childcare Residential Services program.

Department of Transportation and Infrastructure

Outsourcing of Highway Maintenance and Construction Work (2019)

This chapter examined the decision-making process followed by the Department of Transportation and Infrastructure to outsource highway maintenance, construction and procurement of related equipment to determine if it was evidence-based.

Centennial Building (2015)

This chapter reports on government infrastructure planning for the Centennial Building in Fredericton, associated financial impact on provincial taxpayers, and the current status of the facility.

Provincial Bridges (2013)

This chapter examines whether the Department performs bridge inspections in accordance with accepted professional standards and uses 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 lowest life cycle cost approach, and whether it publicly reports on the condition of designated Provincial bridges and the effectiveness of its bridge inspection activities.

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.

Crown Agency and Crown Corporation Projects

New Brunswick Liquor Corporation (ANBL)

Liquor Industry Development in New Brunswick (2022)

This chapter examines whether ANBL is effectively managing its participation in the development of liquor industry in New Brunswick and its engagement with local producers.

Crown Agencies

Salary and Benefits Practices (2021)

This chapter examines if salary and benefits practices are consistent for Crown agencies in each of Parts I, III and IV and between Crown agencies in each part and if government directs salary and benefit practices of Crown agencies to be consistent.

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 Lotteries and Gaming Corporation

Atlantic Lottery Corporation – Joint Follow-up of the 2016 Recommendations to the Atlantic Lottery Corporation (2022)

This was a joint follow-up report by the Auditors General of New Brunswick, Newfoundland and Labrador, Nova Scotia, and Prince Edward Island on the implementation status of the 25 recommendations made in their 2016 audit of the Atlantic Lottery Corporation (ALC). There were separate recommendations directed to the four shareholder governments, the board and management.

Atlantic Lottery Corporation (2016)

This volume examines whether Atlantic Lottery Corporation's:

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

NB Power

Residential Energy Efficiency Programs (2021)

This chapter examines whether the Department is providing effective oversight to ensure NB Power fulfills its energy efficiency mandate and whether NB Power is effectively delivering the residential energy efficiency programs.

Debt Challenges (2020)

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

Climate Change (2017)

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

Point Lepreau Nuclear Generating Station Refurbishment – Phase II (2014)

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

Point Lepreau Nuclear Generating Station Refurbishment – Phase I (2013)

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

Opportunities NB

Funding for Rural Internet (2021)

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

Financial Assistance to Atcon: Unanswered Questions (2017)

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

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

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

Regional Development Corporation

Funding for Rural Internet (2021)

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

Regional Health Authorities – Horizon and Vitalité Health Networks

Infection Prevention and Control in Hospitals (2015)

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

Service New Brunswick

Residential Property Assessment – Special Examination (2017)

This chapter examines the circumstances related to inaccuracies and errors in Service New Brunswick's (SNB) calculation of real property assessment values for the taxation years 2011 through 2017.

Agricultural Fair Associations (2016)

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

Data Centre Power Interruption (2014)

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

WorkSafeNB

Phase I – Governance (2018)

This chapter determines if WorkSafeNB's framework is structured to enable the organization to meet its mandate, goals and objectives.

Phase II – Management of Injured Workers' Claims (2018)

This chapter presents findings and recommendations regarding WorkSafeNB's management of injured workers' claims. It examines whether WorkSafeNB has an effective claims management framework.

Appendix IV

Detailed Status Report of Recommendations Since 2016

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self - Reported Status
Public Trustee Services	Legal Aid Services Commission	2016	1	3	39	We recommend the Public Trustee develop comprehensive policies and procedures for trust officers to assist trust officers in their work, to help in training new trust officers, and to ensure consistency of client files.	Implemented *
Public Trustee Services	Legal Aid Services Commission	2016	1	3	40	We recommend the Public Trustee amend and implement the investment policy for client funds.	Implemented *
Public Trustee Services	Legal Aid Services Commission	2016	1	3	41	We recommend the Public Trustee upgrade or replace its current case management information system in order to meet user needs.	Not Implemented *
Public Trustee Services	Legal Aid Services Commission	2016	1	3	42	We recommend the Public Trustee review its insurance coverage to ensure client assets are adequately insured.	Implemented *
Public Trustee Services	Legal Aid Services Commission	2016	1	3	43	We recommend the Public Trustee implement regular supervisory review of client files.	Implemented *
Public Trustee Services	Legal Aid Services Commission	2016	1	3	44	We recommend the Public Trustee implement an internal audit function.	Not Implemented *
Public Trustee Services	Legal Aid Services Commission	2016	1	3	50	We recommend the Public Trustee ensure guardianship officers sufficiently document the rationale for all personal care and healthcare decisions in the case management system.	Implemented *
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 *

* Denotes implementation status as verified by AGNB in 2022.

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self-reported Status
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. 	Implemented *
Meat Safety – Food Premises Program	Health	2016	3	2	54	We recommend the Department of Health ensure applicants for food premises licenses submit all required documentation and comply with the food premises standards prior to issuing a license.	Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	65	We recommend the Department of Health implement procedures to identify illegal operators of food premises and then proceed to either license the operator or take enforcement actions to cease their operations. The procedures should be done on a regular basis and the results documented.	Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	66	We recommend the Department of Health review all food premises licences to ensure the class is correct and the proper annual fee is being collected.	Implemented
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

*Denotes implementation status as verified by AGNB in 2022.

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self- Reported Status
Meat Safety – Food Premises Program	Health	2016	3	2	75	We recommend the Department of Health follow the documented <i>Standard Operational Procedures</i> (SOPs) and properly conduct inspections to monitor operators' compliance with the food premises standards.	Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	76	We recommend the Department of Health properly document all inspections by accurately and neatly completing the <i>Food Premises Inspection Form</i> .	Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	77	We recommend the Department of Health perform the required number of routine inspections each year (which is determined by assessing the risk of the food premises).	Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	78	We recommend the Department of Health perform re-inspections on a timely basis to ensure violations of the food premises standards have been corrected.	Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	85	As part of recommendation 2.75, we recommend the Department of Health ensure all inspectors wash their hands before beginning their inspection and record all violations on the inspection report.	Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	86	We recommend the Department of Health enhance inspections by checking temperatures, sanitizing solution concentration, food safety training records, etc. and thoroughly reviewing operators' records required by the food premises standards.	Implemented
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
	Justice and Public Safety						Implemented

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

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self- Reported Status
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 <i>Standard Operational Procedures</i>, such as specific information on food premises relating to their risk assessment, “major” and “critical” violations, and “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.	Implemented
	Justice and Public Safety						Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	125	We recommend the Department of Health implement quality assurance practices to ensure all risk areas covered by the <i>Food Premises Regulation</i> are subject to quality assurance monitoring.	Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	126	We recommend the Department of Health rotate food premises assigned to inspectors at least every four years as required by the <i>Standard Operational Procedures (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

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self-Reported Status
Meat Safety – Food Premises Program	Health	2016	3	2	154	We recommend the Department of Health assess the public health risks related to: <ul style="list-style-type: none"> • uninspected meat; • class 5 operators not having food safety training; • licensing and inspecting abattoirs that are also involved with processing meat (such as making sausage, head cheese, jerky and other smoked products); and • community suppers, and we recommend the Department consider updating its regulations based on their findings.	Not Implemented
Meat Safety – Food Premises Program	Health	2016	3	2	155	We recommend the Department of Health fully implement the current <i>Food Premises Regulation</i> or amend it to reflect the Department’s present public health policy intentions.	Implemented
Advisory Services Contract	Service New Brunswick	2017	1	2	50	We recommend Service New Brunswick: <ul style="list-style-type: none"> • ensure emergency and urgent exemptions are not used inappropriately by departments to bypass the competitive tendering process; • require that departments provide sufficient rationale and documentation to support requested exemptions; and • maintain a record of why the decision to approve the emergency and urgent exemption was made. 	Implemented
Advisory Services Contract	Social Development	2017	1	2	58	We recommend the Department of Social Development apply a cool down period between the end of existing contracts with potential future proponents to avoid undue influence and conflict of interest.	Implemented
Advisory Services Contract	Social Development	2017	1	2	59	We recommend the Department of Social Development communicate to Service New Brunswick rationale for not following Service New Brunswick procurement procedures and advice.	Implemented
Advisory Services Contract	Social Development	2017	1	2	89	We recommend the Department of Social Development structure contracts containing performance compensation only on actual, measurable results.	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self-Reported Status
Advisory Services Contract	Social Development	2017	1	2	94	We recommend the Department of Social Development develop a framework to govern significant aspects of contract management such as procurement, administration, evaluation and reporting.	Not Implemented
Advisory Services Contract	Social Development	2017	1	2	103	We recommend the Department of Social Development design and develop agreements that provide for performance measurement by including objectives and clear, well defined deliverables.	Implemented
Advisory Services Contract	Social Development	2017	1	2	117	We recommend the Department of Social Development: <ul style="list-style-type: none"> independently evaluate the performance of contractors against well-defined contract goals, objectives and deliverables; and submit written feedback to Service New Brunswick on the contractor's performance for significant contracts. 	Not Implemented
Advisory Services Contract	Service New Brunswick	2017	1	2	118	We recommend Service New Brunswick require contractor performance reports be submitted by procuring entities for all significant agreements.	Not Implemented
Advisory Services Contract	Social Development	2017	1	2	129	We recommend the Department of Social Development track actual savings as they accumulate over time supported by relevant data.	Not Implemented
Advisory Services Contract	Social Development	2017	1	2	132	We recommend the Department of Social Development measure and report the impact to quality of client service delivery resulting from implemented performance improvement initiatives.	Not Implemented
Advisory Services Contract	Service New Brunswick	2017	1	2	146	We recommend Service New Brunswick ensure that service contracts include a "not to exceed" clause in the amount matching the purchase order value.	Implemented
Advisory Services Contract	Social Development	2017	1	2	169	We recommend the Department of Social Development develop a monitoring strategy for implementation targets, milestones, deliverables, and service quality for significant Departmental initiatives.	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self- Reported Status
Advisory Services Contract	Social Development	2017	1	2	180	We recommend the Department of Social Development not include clauses in contracts for consulting services that allow out of scope work to be undertaken.	Implemented
Advisory Services Contract	Social Development	2017	1	2	199	We recommend the Department of Social Development include clear contract terms stipulating billing requirements such as a maximum timeframe for submission of invoices.	Not Implemented
Advisory Services Contract	Social Development	2017	1	2	228	We recommend the Department of Social Development design and implement controls to ensure: <ul style="list-style-type: none"> • compliance with government policies governing travel expenses (AD-2801) and approval of payments (AD-6402); and • significant contract terms such as billing discounts and caps are adhered to. 	Not Implemented
Advisory Services Contract	Social Development	2017	1	2	259	We recommend the Department of Social Development not include consultants on procurement evaluation committees if compensation to the consultant is impacted by the procurement award.	Implemented
Climate Change	Environment & Local Government	2017	1	3	41	We recommend the Department propose to Cabinet that Greenhouse Gas emission targets, as specified in its Climate Change Action Plan be legislated, similar to other Canadian provinces.	Implemented
Climate Change	Environment & Local Government	2017	1	3	48	We recommend the Department set specific GHG emission reduction targets for NB Power to ensure the provincial targets set in the Climate Change Action Plan are achievable.	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self-Reported Status
Climate Change	NB Power	2017	1	3	55	<p>We recommend NB Power:</p> <ul style="list-style-type: none"> perform a comprehensive analysis on the potential impact of phase-out of Belledune Generating Station; consult with the Department of Environment and Local Government on a proposed solution regarding the Belledune Generating Station; and integrate the Belledune Generating Station phase-out analysis in its Integrated Resource Plan process to ensure it has the capacity to meet New Brunswick's future electricity requirements, while respecting energy efficiency and demand reduction programs. 	Implemented
Climate Change	Environment & Local Government	2017	1	3	63	<p>We recommend the Department finalize an implementation plan that describes:</p> <ul style="list-style-type: none"> how and when the actions identified in the Climate Change Action Plan will be implemented; and how the Department intends to monitor and report on the progress. 	Not Implemented
Climate Change	Environment & Local Government	2017	1	3	108	<p>We recommend the Department develop a provincial climate change risk assessment. The assessment should include:</p> <ul style="list-style-type: none"> Risk identification; Risk analysis; Risk evaluation; Risk treatment and adaptation measures; and Implementation plan and monitoring. 	Not Implemented
Climate Change	NB Power	2017	1	3	120	We recommend NB Power conduct a corporate level climate change vulnerability assessment.	Implemented
Climate Change	NB Power	2017	1	3	121	We recommend NB Power develop an implementation plan for adapting to climate change after the completion of its vulnerability assessment.	Not Implemented
Climate Change	Environment & Local Government	2017	1	3	134	We recommend the Department update the CCAP Progress Tracking System to reflect the changes in the most current Climate Change Action Plan.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self- Reported Status
Financial Assistance to Atcon: Unanswered Questions	Opportunities NB	2017	2	2	80	We recommend, for performance bonds or funds placed in trust, Opportunities NB structure the release of such funds such that sufficient supporting documentation is obtained and reviewed for authenticity and legitimacy prior to authorizing the disbursement of funds.	Not Implemented
Financial Assistance to Atcon: Unanswered Questions	Opportunities NB	2017	2	2	150	Where the financial assistance requested is significant and is considered high risk, we recommend a clear determination be made and presented to Cabinet as to whether the financial assistance requested is sufficient for the purpose intended.	Implemented
Financial Assistance to Atcon: Unanswered Questions	Opportunities NB	2017	2	2	152	Where the financial assistance requested is significant and is considered high risk, we recommend information presented to Cabinet for decisions on financial assistance should include comparisons to industry standards to assess the health of the company requesting financial assistance.	Implemented
Financial Assistance to Atcon: Unanswered Questions	Opportunities NB	2017	2	2	154	Where the financial assistance requested is significant and is considered high risk, we recommend no financial assistance be granted to a company when significant amounts are outstanding from the shareholders of the company or from affiliated companies. Any exceptions should be rare and well justified.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self- Reported Status
Financial Assistance to Atcon: Unanswered Questions	Opportunities NB	2017	2	2	156	<p>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:</p> <ul style="list-style-type: none"> • Salaries to key executives for the past three to five years; • Salaries, dividends and bonuses to shareholders and family members for the past three to five years; • Transfers to related/associated/affiliated companies in the past three to five years; • Details of shareholder account activity during the past three to five years; and • Details of dividends, share redemptions and changes in share capital in the past three to five years. 	Not Implemented
Financial Assistance to Atcon: Unanswered Questions	Opportunities NB	2017	2	2	158	Where the financial assistance requested is significant and is considered high risk, we recommend that agreements contain a restriction to require the approval of ONB prior to a dividend or bonus payment.	Implemented
Financial Assistance to Atcon: Unanswered Questions	Opportunities NB	2017	2	2	160	Where the financial assistance requested is significant and is considered high risk, we recommend that statutory declarations made as a condition of financial assistance be verified.	Implemented
Financial Assistance to Atcon: Unanswered Questions	Opportunities NB	2017	2	2	162	Where the Province has personal guarantees as security on financial assistance, we recommend ONB put in place a process whereby, in the event of default by the recipient, personal guarantees are promptly pursued.	Implemented
Financial Assistance to Atcon: Unanswered Questions	Executive Council Office	2017	2	2	164	We recommend the Executive Council Office take responsibility for coordinating the implementation of recommendations in this report by all departments/agencies providing financial assistance to industry.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self- Reported Status
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	42	We recommend Service New Brunswick (Property Assessment Services) follow standard Project Management processes to initiate, plan, execute, control and oversee the work of project teams to achieve specific goals and meet specific success criteria.	Implemented
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	43	We recommend Service New Brunswick (Property Assessment Services) require proponents of projects to develop a detailed business case for each project in order to demonstrate its expected value.	Implemented
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	44	We recommend Service New Brunswick (Property Assessment Services) consult with the Project Management Branch in managing major projects.	Implemented
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	45	We recommend Service New Brunswick (Property Assessment Services) conduct lessons-learned analysis subsequent to implementing new technology and incorporate lessons learned.	Implemented
Residential Property Assessment – Special Examination	Service New Brunswick Executive Management	2017	3	2	72	We recommend Service New Brunswick executive management ensure key risks associated with project proposals are clearly highlighted within the information presented to the Board for approval.	Implemented
Residential Property Assessment – Special Examination	Service New Brunswick Board of Directors	2017	3	2	73	We recommend the Service New Brunswick Board of Directors apply an appropriate level of scrutiny to high risk project proposals as identified in the corporate risk register.	Implemented
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	79	We recommend Service New Brunswick (Property Assessment Services) prioritize its efforts to validate Gross Living Area data on the more complicated types of building.	Not Implemented
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	82	We recommend Service New Brunswick (Property Assessment Services) utilize aerial photography as a tool to improve, augment or verify data, not as the authoritative record.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self-Reported Status
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	86	We recommend Service New Brunswick (Property Assessment Services) adequately resource future mass appraisal model development and implementation.	Not Implemented
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	88	We recommend Service New Brunswick (Property Assessment Services) require peer review for quality assurance when developing new mass appraisal models.	Implemented
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	91	We recommend Service New Brunswick (Property Assessment Services) regularly review the extent to which each property data element has an impact on property value and the benefit of collecting, maintaining and using such data in all future mass appraisal model development.	Implemented
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	92	We recommend Service New Brunswick (Property Assessment Services) capture the quality and condition of properties and properly analyze their impact on property value.	Not Implemented
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	95	We recommend Service New Brunswick (Property Assessment Services) develop and document a formal definition of an error in property assessment.	Implemented
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	109	We recommend Service New Brunswick (Property Assessment Services) identify, correct, track, and publicly report on errors.	Implemented
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	110	We recommend Service New Brunswick (Property Assessment Services): <ul style="list-style-type: none"> conduct exploratory analysis on existing property data elements to determine completeness, accuracy and consistency; and formalize and implement a process to monitor the integrity of data. 	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self-Reported Status
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	120	<p>We recommend Service New Brunswick (Property Assessment Services) establish a Quality Assurance functional unit. The unit should:</p> <ul style="list-style-type: none"> • report to the Executive Director to maintain independence, avoid any potential conflict of interest, and ensure key information is provided; • monitor and report on the quality of project management; and • undertake a province-wide program to improve property data quality, with consistent training, tools, and standards in all regions. 	Implemented
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	132	<p>We recommend Service New Brunswick (Property Assessment Services) enhance quality assurance by:</p> <ul style="list-style-type: none"> • developing parameters, policies and procedures for exception reports; and • ensuring exception reports are properly followed up. 	Implemented
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	133	<p>We recommend Service New Brunswick (Property Assessment Services) discontinue the practice of relying on property owner Requests for Review as a means of quality assurance.</p>	Implemented
Residential Property Assessment – Special Examination	Finance and Treasury Board	2017	3	2	139	<p>We recommend the Department propose to Cabinet that the Department assume responsibility for the administration of all:</p> <ul style="list-style-type: none"> • property tax policy changes; and • property tax benefit and relief programs. 	Not Implemented
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	145	<p>We recommend Service New Brunswick (Property Assessment Services) issue annual property assessment notices separate from property tax bills that lists the real and true value of the property and explains clearly why the assessed value has changed from one year to the next.</p>	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self-Reported Status
Residential Property Assessment – Special Examination	Finance and Treasury Board	2017	3	2	146	We recommend the Department issue property tax bills separate from the assessment notice and clearly demonstrate how property taxes are calculated, including all the applicable credits, deductions, and exemptions.	Not Implemented
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	150	We recommend Service New Brunswick (Property Assessment Services) appropriately engage staff throughout the organization in the development and implementation of major high risk change initiatives.	Implemented
Residential Property Assessment – Special Examination	Service New Brunswick Executive Director	2017	3	2	155	We recommend Service New Brunswick ensure the Executive Director of Assessment: <ul style="list-style-type: none"> • has adequate time to fulfill his or her statutory obligation; and • encourages group cohesion between the units within Property Assessment Services. 	Implemented
Residential Property Assessment – Special Examination	Service New Brunswick Board of Directors	2017	3	2	156	To ensure the necessary independence to fulfill the Executive Director’s statutory obligations, we recommend: <ul style="list-style-type: none"> • Service New Brunswick Board of Directors require the Executive Director of Property Assessment Services report directly and independently to the Board; • Service New Brunswick Board of Directors have authority for hiring and termination of Executive Director upon recommendation from the CEO; and • Performance appraisal and other administrative matters rest with SNB senior management as determined by the CEO. 	Not Implemented
Residential Property Assessment – Special Examination	Executive Council Office	2017	3	2	157	We recommend Executive Council Office provide Service New Brunswick’s Executive Director of Property Assessment Services full discretion to communicate independently as needed with the public.	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self-Reported Status
School District Purchase Cards	ASD-West	2017	5	2	36	We recommend school districts use the cardholder agreement in government policy AD-6405 Purchase Card and have cardholders sign the agreement before obtaining their purchase card and annually as required by the new policy.	Implemented
	ASD-North						Not Implemented
	ASD-East						Implemented
	ASD-South						Implemented
	DSF-Sud						Implemented
	DSF-Nord Est						Implemented
	DSF-Nord Ouest						Implemented
School District Purchase Cards	Finance and Treasury Board	2017	5	2	39	We recommend Treasury Board issue guidance for the application of government policy AD-2801 Travel Policy in regards to business meeting expenses.	Implemented
School District Purchase Cards	ASD-West	2017	5	2	43	We recommend school districts use purchase cards only for purchases that are authorized under government policies.	Implemented
	ASD-North						Implemented
	ASD-East						Implemented
	ASD-South						Implemented
	DSF-Sud						Implemented
	DSF-Nord Est						Implemented
	DSF-Nord Ouest						Implemented
School District Purchase Cards	Finance and Treasury Board	2017	5	2	47	We recommend the Office of the Comptroller issue guidance for making online purchases, including the risks associated with online shopping and security precautions that should be taken.	Implemented
School District Purchase Cards	ASD-West	2017	5	2	49	We recommend school districts monitor and enforce adherence to guidelines in the cardholder agreement and policy AD-6405 Purchase Card.	Implemented
	ASD-North						Implemented
	ASD-East						Implemented
	ASD-South						Implemented
	DSF-Sud						Implemented
	DSF-Nord Est						Implemented
	DSF-Nord Ouest						Implemented
School District Purchase Cards	ASD-West	2017	5	2	53	We recommend school districts provide education to cardholders on their responsibilities, the appropriate use of purchase cards, consequences for misuse, as well as transaction reconciliation procedures, before new cardholders begin to use their card and regularly for all cardholders.	Implemented
	ASD-North						Implemented
	ASD-East						Implemented
	ASD-South						Implemented
	DSF-Sud						Implemented
	DSF-Nord Est						Implemented
	DSF-Nord Ouest						Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self- Reported Status
School District Purchase Cards	ASD-West	2017	5	2	54	We recommend school districts provide training to purchase card administrators and transaction approvers on the appropriate use of purchase cards and enforcement procedures.	Implemented
	ASD-North						Implemented
	ASD-East						Implemented
	ASD-South						Implemented
	DSF-Sud						Implemented
	DSF-Nord Est						Implemented
	DSF-Nord Ouest						Implemented
School District Purchase Cards	ASD-West	2017	5	2	60	We recommend school districts segregate incompatible user responsibilities and system accesses as required by government policies AD-6402 Approval of Payments and AD-6405 Purchase Card.	Implemented
	ASD-North						Implemented
	ASD-East						Implemented
	ASD-South						Implemented
	DSF-Sud						Implemented
	DSF-Nord Est						Implemented
	DSF-Nord Ouest						Implemented
School District Purchase Cards	ASD-West	2017	5	2	65	We recommend school districts ensure sufficient documentation in support of purchase card transactions be provided by the cardholder, reviewed against applicable policies and guidelines and filed for future reference.	Implemented
	ASD-North						Implemented
	ASD-East						Implemented
	ASD-South						Implemented
	DSF-Sud						Implemented
	DSF-Nord Est						Implemented
	DSF-Nord Ouest						Implemented
School District Purchase Cards	ASD-West	2017	5	2	69	We recommend school districts monitor and enforce compliance with the provisions of the cardholder agreement in relation to timely submission of supporting documentation.	Implemented
	ASD-North						Implemented
	ASD-East						Implemented
	ASD-South						Implemented
	DSF-Sud						Implemented
	DSF-Nord Est						Implemented
	DSF-Nord Ouest						Implemented
School District Purchase Cards	ASD-West	2017	5	2	72	We recommend school districts review account coding and the amount of sales tax for each transaction entered into the financial system in order to provide accurate financial information.	Implemented
	ASD-North						Implemented
	ASD-East						Implemented
	ASD-South						Implemented
	DSF-Sud						Implemented
	DSF-Nord Est						Implemented
	DSF-Nord Ouest						Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self-Reported Status
School District Purchase Cards	ASD-West	2017	5	2	85	We recommend school districts review cardholder listings regularly to ensure only active employees who purchase for the school districts have the appropriate type of purchase card with transaction and monthly limits that meet their purchasing needs.	Implemented
	ASD-North						Implemented
	ASD-East						Implemented
	ASD-South						Implemented
	DSF-Sud						Implemented
	DSF-Nord Est						Implemented
	DSF-Nord Ouest						Implemented
School District Purchase Cards	ASD-West	2017	5	2	86	We recommend school districts add a formal step in the termination process in order to ensure departing employees' cards are cancelled before their employment with the district ends.	Not Implemented
	ASD-North						Not Implemented
	ASD-East						Not Implemented
	ASD-South						Not Implemented
	DSF-Sud						Not Implemented
	DSF-Nord Est						Not Implemented
	DSF-Nord Ouest						Not Implemented
School District Purchase Cards	ASD-West	2017	5	2	87	We recommend school districts develop, document and implement procedures for the issuance and cancellation of purchase cards in consultation with the other school districts, with guidance from the Office of the Comptroller as needed, to ensure consistency and efficiency.	Not Implemented
	ASD-North						Not Implemented
	ASD-East						Not Implemented
	ASD-South						Not Implemented
	DSF-Sud						Not Implemented
	DSF-Nord Est						Not Implemented
	DSF-Nord Ouest						Not Implemented
School District Purchase Cards	ASD-West	2017	5	2	95	We recommend school districts document their regular monitoring of purchase card transactions to identify violations.	Implemented
	ASD-North						Implemented
	ASD-East						Implemented
	ASD-South						Implemented
	DSF-Sud						Implemented
	DSF-Nord Est						Implemented
	DSF-Nord Ouest						Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self-Reported Status
School District Purchase Cards	ASD-West	2017	5	2	96	We recommend school districts develop, document and implement consistent enforcement procedures for non-compliant cardholders to enforce guidelines in consultation with the other school districts, with guidance from the Office of the Comptroller as needed, to ensure consistency and efficiency.	Not Implemented
	ASD-North						Not Implemented
	ASD-East						Not Implemented
	ASD-South						Not Implemented
	DSF-Sud						Not Implemented
	DSF-Nord Est						Not Implemented
	DSF-Nord Ouest						Not Implemented
School District Purchase Cards	Education and Early Childhood Development	2017	5	2	97	We recommend the Department of Education and Early Childhood Development coordinate work on the implementation of our recommendations by all school districts.	Not Implemented
School District Purchase Cards	Education and Early Childhood Development	2017	5	2	98	We recommend the Department of Education and Early Childhood Development's internal audit function audit and report on school district purchase cards on a regular basis.	Not Implemented
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. 	Not Implemented *
WorkSafeNB Phase I – Governance	Post-Secondary Education, Training and Labour	2018	1	2	66	We recommend the Department of Post-Secondary Education, Training and Labour ensure future recommendations to government for WorkSafeNB appointments do not create a conflict of interest or result in reduced independence of the corporation.	Implemented *

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self-Reported Status
WorkSafeNB Phase I – Governance	Executive Council Office	2018	1	2	83	We recommend the Executive Council Office and the Department of Post-Secondary Education, Training and Labour co-ordinate their efforts to provide timely decisions for future WorkSafeNB appointments.	Implemented *
	Post-Secondary Education, Training and Labour						Implemented *
WorkSafeNB Phase I – Governance	Post-Secondary Education, Training and Labour	2018	1	2	90	We recommend the Department of Post-Secondary Education, Training and Labour clearly state its requirements and expectations in the mandate letter.	Implemented *
WorkSafeNB Phase I – Governance	Post-Secondary Education, Training and Labour	2018	1	2	98	We recommend the Department of Post-Secondary Education, Training and Labour comply with the requirements of the <i>Accountability and Continuous Improvement Act</i> by: <ul style="list-style-type: none"> • issuing mandate letters annually; and • enforcing WorkSafeNB submission of annual plan per requirements of the Act. 	Implemented *
WorkSafeNB Phase I – Governance	Post-Secondary Education, Training and Labour	2018	1	2	103	We recommend the Department of Post-Secondary Education, Training and Labour monitor and publicly report on the progress of WorkSafeNB in meeting the requirements and expectations provided in Department mandate letters.	Implemented *
WorkSafeNB Phase I – Governance	WorkSafeNB Board of Directors	2018	1	2	124	We recommend the WorkSafeNB board of directors review its committee structures and practices to: <ul style="list-style-type: none"> • select participating board members to chair committees; • ensure per diem payments are made only to committee members for committee meetings; • ensure membership is aligned with board needs and competencies are sufficient to address committee requirements; • develop and implement competencies for committee membership; and • develop and implement a plan to evaluate committee performance on an annual basis. 	Implemented *

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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	131	We recommend the WorkSafeNB board of directors and the Department of Post-Secondary Education, Training and Labour jointly develop, document and implement a succession strategy to ensure:	Not Implemented *
	Post-Secondary Education, Training and Labour					<ul style="list-style-type: none"> timely recruitment of all board positions, including the chair and vice-chair and, effective staggering of board member terms. 	Not Implemented *
WorkSafeNB Phase I – Governance	WorkSafeNB Board of Directors	2018	1	2	132	We recommend the WorkSafeNB board of directors develop, document and implement a succession strategy for the President and Chief Executive Officer position.	Not Implemented *
WorkSafeNB Phase I – Governance	WorkSafeNB Board of Directors	2018	1	2	137	We recommend the WorkSafeNB board of directors fully develop, regularly update and utilize a board competency matrix for, at a minimum: <ul style="list-style-type: none"> evaluating board member development requirements; identifying development opportunities for board members; and recruiting new board members to address competency and skillset needs. 	Implemented *
WorkSafeNB Phase I – Governance	WorkSafeNB Board of Directors	2018	1	2	141	We recommend the WorkSafeNB board of directors develop performance expectations for board positions and undertake annual performance evaluations for at least the board chair.	Implemented *
WorkSafeNB Phase I – Governance	WorkSafeNB	2018	1	2	147	We recommend WorkSafeNB provide board information packages well in advance of board meetings and focus information presented to meet the board's decision-making requirements using documentation such as executive summaries.	Implemented *
WorkSafeNB Phase I – Governance	WorkSafeNB Board of Directors	2018	1	2	150	We recommend the WorkSafeNB board of directors develop, document and implement an orientation program for new board members and a development plan for all board members.	Implemented *

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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>. 	Implemented *
WorkSafeNB Phase I – Governance	WorkSafeNB Board of Directors	2018	1	2	167	<p>We recommend the WorkSafeNB board of directors:</p> <ul style="list-style-type: none"> • establish a CEO performance agreement that ties CEO performance to the corporation's strategy and results; and • conduct an annual CEO performance evaluation against the documented expectations. 	Implemented *
WorkSafeNB Phase I – Governance	WorkSafeNB	2018	1	2	186	<p>We recommend WorkSafeNB:</p> <ul style="list-style-type: none"> • include comparable New Brunswick public sector entities when undertaking compensation market comparisons in order to meet mandate letter requirements; and • maintain clearly documented rationale for decisions not in alignment with the Department's mandate letters. 	Implemented *

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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. 	Implemented *
WorkSafeNB Phase I – Governance	WorkSafeNB	2018	1	2	210	We recommend WorkSafeNB provide full public disclosure of board and executive compensation and expense information.	Implemented *
Addiction and Mental Health Services in Provincial Adult Correctional Institutions	Health	2018	1	3	58	We recommend the Department of Health provide clear direction through legislation and regulation as to who is responsible for health services including addiction and mental health services in provincial correctional institutions.	Not Implemented *
Addiction and Mental Health Services in Provincial Adult Correctional Institutions	Health	2018	1	3	67	We recommend the Department of Health, in consultation with the Department of Justice and Public Safety and other relevant parties, complete an integrated service delivery model for addictions and mental health services in New Brunswick correctional institutions. Existing agreements should be redrafted to meet the requirements of this service delivery model.	Implemented *
Addiction and Mental Health Services in Provincial Adult Correctional Institutions	Health	2018	1	3	72	We recommend the Department of Health and the Department of Justice and Public Safety collaborate to capture and share addiction and mental health data. This data should be used to identify addiction and mental health needs in New Brunswick correctional institutions and develop strategic service delivery plans.	Implemented *
	Justice and Public Safety						Implemented *
Addiction and Mental Health Services in Provincial Adult Correctional Institutions	Justice and Public Safety (Corrections)	2018	1	3	84	We recommend the Department of Justice and Public Safety (Corrections) in consultation with the Department of Health implement a recognized mental health screening tool in the admissions process.	Not Implemented *

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Addiction and Mental Health Services in Provincial Adult Correctional Institutions	Health	2018	1	3	90	We recommend the Department of Health, in coordination with the Department of Justice and Public Safety, provide training on mental health screening to nursing staff and admission officers.	Not Implemented *
Addiction and Mental Health Services in Provincial Adult Correctional Institutions	Health	2018	1	3	93	We recommend the Department of Health ensure nursing staff within a correctional institution receive access to, or notification of, client records in the Client Service Delivery System (CSDS). This will allow validation of treatment history and treatment options.	Not Implemented *
Addiction and Mental Health Services in Provincial Adult Correctional Institutions	Justice and Public Safety	2018	1	3	100	We recommend the Department of Justice and Public Safety amend its admission process to: <ul style="list-style-type: none"> • eliminate duplication of effort in admissions; • improve the quality of inmate mental health data; and • incorporate best practices in mental health screening. 	Not Implemented *
Addiction and Mental Health Services in Provincial Adult Correctional Institutions	Health	2018	1	3	105	We recommend the Department of Health and the Department of Justice and Public Safety ensure inmates flagged from the screening protocol be referred to a qualified mental health professional for a comprehensive mental health assessment to develop a treatment plan.	Implemented *
	Justice and Public Safety						Implemented *
Addiction and Mental Health Services in Provincial Adult Correctional Institutions	Health	2018	1	3	117	We recommend the Department of Health and the Department of Justice and Public Safety collaborate to ensure addiction and mental health counselling and therapy treatment options are available for inmates in provincial correctional institutions.	Implemented *
	Justice and Public Safety						Implemented *
Addiction and Mental Health Services in Provincial Adult Correctional Institutions	Health	2018	1	3	118	We recommend the Department of Health and the Department of Justice and Public Safety use integrated clinical teams for assisting adults in custody, similar to the approach taken in the youth facility.	Implemented *
	Justice and Public Safety						implemented *

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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	119	We recommend the Department of Health and the Department of Justice and Public Safety support community based addiction and mental health programs to treat inmates inside the correctional institution due to the logistical and security challenges of bringing inmates to community treatment centres.	Implemented *
	Justice and Public Safety						Implemented *
Addiction and Mental Health Services in Provincial Adult Correctional Institutions	Health	2018	1	3	124	We recommend the Department of Health ensure addiction treatment services are made available to inmates in provincial correctional institutions.	Implemented *
Addiction and Mental Health Services in Provincial Adult Correctional Institutions	Health	2018	1	3	130	We recommend the Department of Justice and Public Safety and the Department of Health ensure all provincial correctional institutions have continuous access to emergency mental health services.	Implemented *
	Justice and Public Safety						Implemented *
Addiction and Mental Health Services in Provincial Adult Correctional Institutions	Justice and Public Safety	2018	1	3	134	We recommend the Department of Justice and Public Safety implement a formulary for medications for use within all provincial correctional institutions. Where possible the formulary should be aligned with drug protocols in Federal penitentiaries.	Not Implemented *
Addiction and Mental Health Services in Provincial Adult Correctional Institutions	Justice and Public Safety	2018	1	3	140	We recommend the Department of Justice and Public Safety implement an individualized protocol approach for inmates with mental health issues in segregation such as is used by Correctional Service Canada. Individualized protocols should be integrated into treatment plans and reviewed by mental health professionals.	Not Implemented *

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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	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.	Implemented *
	Justice and Public Safety						Implemented *
Addiction and Mental Health Services in Provincial Adult Correctional Institutions	Health	2018	1	3	152	We recommend the Department of Health and the Department of Justice and Public Safety develop appropriate protocols to ensure continued services for addiction and mental health clients who are placed in custody in provincial correctional institutions.	Implemented *
	Justice and Public Safety						Implemented *
Improving Student Performance: A New Brunswick Challenge	Department of Education and Early Childhood Development	2018	2	2	35	We recommend the Department of Education and Early Childhood Development publicly provide plans to improve when assessment results show targets for reading, math and science were not met.	Implemented *
Improving Student Performance: A New Brunswick Challenge	Department of Education and Early Childhood Development	2018	2	2	36	We recommend the Department of Education and Early Childhood Development make it easy to find the results of provincial assessments by displaying them prominently on its website.	Implemented *
Improving Student Performance: A New Brunswick Challenge	Department of Education and Early Childhood Development	2018	2	2	47	We recommend the Department of Education and Early Childhood Development in collaboration with the school districts, analyze results of provincial assessments to identify root causes of poor performance and take corrective action to improve student performance in reading, math and science.	Not Implemented *
Improving Student Performance: A New Brunswick Challenge	Department of Education and Early Childhood Development	2018	2	2	58	We recommend the Department of Education and Early Childhood Development maintain the current 10-year provincial education plans until they expire in 2026, to allow the education system to stabilize and allow for evaluation of progress. Any adjustments to the plans should be collaborative.	Implemented *

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self- Reported Status
Improving Student Performance: A New Brunswick Challenge	Department of Education and Early Childhood Development	2018	2	2	59	<p>We recommend the Department of Education and Early Childhood Development prior to implementing major changes that impact student performance, including changes to the French immersion program, prepare a detailed implementation plan with:</p> <ul style="list-style-type: none"> • a realistic time schedule; • consideration of all supports that need to be in place for the change to be successful, such as human resources, curricula, teacher training, tools and methodologies; • adequate funding; and • a comprehensive risk assessment of the change's impact on operations and other ongoing initiatives at department, school district and school levels as well as risk mitigation strategies. 	Not Implemented *
Improving Student Performance: A New Brunswick Challenge	Department of Education and Early Childhood Development	2018	2	2	66	<p>We recommend the Department of Education and Early Childhood Development work with school districts, other departments and community-based organizations where applicable to:</p> <ul style="list-style-type: none"> • identify and address the challenges to achieving the provincial targets for reading, math and science; • present to government options to address the challenges; • develop standards for student absence tracking and measurement to better monitor student attendance; and • take corrective action to improve student attendance. 	Not Implemented *
Improving Student Performance: A New Brunswick Challenge	Department of Education and Early Childhood Development	2018	2	2	79	<p>We recommend the Department of Education and Early Childhood Development in consultation with school districts, review the <i>Education Act</i> in light of the current operating environment to ensure expectations are clear, relevant and realistic.</p>	Implemented *

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self-Reported Status
Improving Student Performance: A New Brunswick Challenge	Department of Education and Early Childhood Development	2018	2	2	80	We recommend the Department of Education and Early Childhood Development track, receive, review and take action on school district plans and reports, and hold all parties accountable as required by the <i>Education Act</i> .	Not Implemented *
Improving Student Performance: A New Brunswick Challenge	Department of Education and Early Childhood Development	2018	2	2	81	We recommend the Department of Education and Early Childhood Development in collaboration with the school districts: <ul style="list-style-type: none"> • ensure school improvement plans are prepared and reviewed annually as required by the <i>Education Act</i>, • demonstrate school improvement plans align with the provincial education plan, and • monitor the extent to which school improvement goals are being met. 	Implemented *
Improving Student Performance: A New Brunswick Challenge	Department of Education and Early Childhood Development	2018	2	2	82	We recommend the Department of Education and Early Childhood Development in collaboration with the District Education Councils, ensure District Education Councils self-evaluate their performance annually.	Not Implemented *
Improving Student Performance: A New Brunswick Challenge	Department of Education and Early Childhood Development	2018	2	2	87	We recommend the Department of Education and Early Childhood Development develop standards for teacher performance and provide tools to support the school districts in: <ul style="list-style-type: none"> • evaluating staff performance regularly as required by the <i>Education Act</i>; and • taking action to improve staff performance where needed. 	Not Implemented *
Improving Student Performance: A New Brunswick Challenge	Department of Education and Early Childhood Development	2018	2	2	91	We recommend the Department of Education and Early Childhood Development stabilize the provincial assessment programs to allow for trend analysis of student performance results for decision making.	Not Implemented *

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self-Reported Status
Improving Student Performance: A New Brunswick Challenge	Department of Education and Early Childhood Development	2018	2	2	102	We recommend the Department of Education and Early Childhood Development publicly report New Brunswick students' performance on national and international tests on its website and inform the public when these results are available.	Implemented *
Improving Student Performance: A New Brunswick Challenge	Department of Education and Early Childhood Development	2018	2	2	113	We recommend the Department of Education and Early Childhood Development facilitate the sharing of successes and best practices between the Anglophone and Francophone sectors.	Implemented *
WorkSafeNB Phase II – Management of Injured Workers' Claims	WorkSafeNB	2018	2	3	36	We recommend WorkSafeNB automate the claims management system to allow electronic submission and processing of claims documents, to reduce work and speed up intake and adjudication processes.	Not Implemented *
WorkSafeNB Phase II – Management of Injured Workers' Claims	WorkSafeNB	2018	2	3	40	We recommend claims be sent directly to an adjudicator after initial intake team gathers personal information and accident details.	Implemented *
WorkSafeNB Phase II – Management of Injured Workers' Claims	WorkSafeNB	2018	2	3	41	We recommend WorkSafeNB uses separate "Report of Accident" forms for the employer and employee.	Implemented *
WorkSafeNB Phase II – Management of Injured Workers' Claims	WorkSafeNB	2018	2	3	48	We recommend WorkSafeNB focus on return to work during adjudication by: <ul style="list-style-type: none"> • identifying risks to return to work; • prioritizing complex claims, and • initiating a plan to address barriers. 	Not Implemented *
WorkSafeNB Phase II – Management of Injured Workers' Claims	WorkSafeNB	2018	2	3	49	We recommend WorkSafeNB communicate a detailed case plan with: <ul style="list-style-type: none"> • return to work goals; • proposed treatments; and • forecast date for recovery. 	Implemented *

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self-Reported Status
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	53	We recommend WorkSafeNB develop a treatment plan right after a claim is accepted and enable the adjudicator to communicate it to the injured workers.	Not Implemented *
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	54	We recommend WorkSafeNB use disability duration guidelines to provide a forecast of return to work and include it in the initial decision letter sent to injured workers.	Not Implemented *
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	59	We recommend WorkSafeNB require case managers discuss with injured workers their abilities, functional limitations and restrictions in determining the modified return to work plan.	Implemented *
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	60	We recommend WorkSafeNB improve the adjudication decision making process by requiring adjudicators to document in the claim management system decision rationale with the key legislation and operational policy.	Implemented *
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	63	We recommend WorkSafeNB include a clear explanation of potential eligible benefits with the initial decision letter to injured workers.	Implemented *
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	66	We recommend WorkSafeNB develop specific competencies for the adjudication role and require all successful applicants to meet those competencies.	Not Implemented *
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	75	We recommend WorkSafeNB update its guidance to promote early referrals to the workers rehabilitation centre, to maximize return to work outcomes.	Not Implemented *

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self- Reported Status
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	81	We recommend WorkSafeNB formalize the authority and role of the medical advisor and ensure both medical advisors and case managers understand their respective roles regarding medical opinions.	Implemented *
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	82	We recommend WorkSafeNB: <ul style="list-style-type: none"> • require medical advisor opinions to be formally documented and be restricted to the specifics of the medical condition; and • have templated, specific questions for case managers to ask medical advisors. 	Implemented *
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	84	We recommend WorkSafeNB have a plan to: <ul style="list-style-type: none"> • follow up with the injured worker in relation to treatment progress; • closely monitor claims with modified return to work to ensure the modified work is suitable; and • communicate with health care providers involved in relation to workers’ progress. 	Implemented *
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	88	We recommend WorkSafeNB develop expertise for complex and sensitive conditions among case managers by allocating specific types of injuries to certain case managers and offering professional development opportunities.	Not Implemented *
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	97	We recommend WorkSafeNB: <ul style="list-style-type: none"> • expand the duration and level of detail in case manager training; and • enhance ongoing training for existing staff. 	Implemented *
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	98	We recommend WorkSafeNB monitor claims managed and provide feedback to staff on an ongoing basis to ensure adherence to policy and consistency among regions.	Not Implemented *

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self- Reported Status
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	101	We recommend WorkSafeNB annually review long term disability clients with a potential for return to work (for example, a change in functional abilities or a change in the labour market availability) to determine if the claim is still suitable for long term disability.	Implemented *
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	104	We recommend WorkSafeNB propose to amend the legislation so that appeals go to the Issues Resolution Office of WorkSafeNB as a mandatory first step before an appellant can file an appeal with the Workers Compensation Appeals Tribunal.	Implemented *
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	107	We recommend WorkSafeNB develop Key Performance Indicators which are relevant to the performance of its internal processes.	Implemented *
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	109	We recommend WorkSafeNB define targets for its Key Performance Indicators and clearly state these on performance reports.	Implemented *
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	111	We recommend WorkSafeNB link: <ul style="list-style-type: none"> • key performance indicators to strategic goals; and • improvement initiatives to the Key Performance Indicators identified. 	Implemented *
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	115	We recommend WorkSafeNB reallocate administrative tasks, such as loss of earnings benefit calculations, from case managers to administrative staff.	Implemented *

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self- Reported Status
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	119	We recommend WorkSafeNB build tools into the claims management system to free up staff from routine and repetitive tasks so they can focus on progress and treatments of injuries. Such tools would include: <ul style="list-style-type: none"> enhanced data mining capabilities; system reminders to update client information; auto-complete forms; and automated medical claims processing. 	Not Implemented *
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	131	When tendering the contract for medical services again in 2019, we recommend WorkSafeNB: <ul style="list-style-type: none"> ensure tender requirements are comprehensive to minimize the need for significant changes after the tender is issued; and follow procurement regulations and best practices to ensure transparency, fairness, and competitiveness of the bidding process. 	Implemented *
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	133	We recommend WorkSafeNB use a shorter initial term with an option to renew, when the contract for medical services is tendered in 2019.	Implemented *
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	135	We recommend that WorkSafeNB include contract terms addressing intellectual property rights in future contracts for medical and rehabilitation services.	Implemented *
WorkSafeNB Phase II – Management of Injured Workers’ Claims	WorkSafeNB	2018	2	3	141	We recommend WorkSafeNB use progress reports received from physiotherapy clinics to monitor injured workers during treatment.	Implemented *

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self-Reported Status
Medicare Cards	Department of Health	2019	1	2	37	We recommend Medicare develop an online application process similar to other provinces to allow individuals to apply directly to Medicare for a Medicare card.	Not Implemented
Medicare Cards	Department of Health	2019	1	2	38	We recommend Medicare work with the Government of Canada to expedite the receipt of documentation required to process applications for a Medicare card for new immigrants residing in New Brunswick.	Not Implemented
Medicare Cards	Department of Health	2019	1	2	45	We recommend Medicare analyze whether it would achieve a positive payback by investing additional resources in identifying individuals with a NB Medicare card who have become ineligible. If Medicare determines there are benefits to doing more in this area, it should enhance its processes for monitoring the continued eligibility of cardholders.	Not Implemented
Medicare Cards	Department of Health	2019	1	2	58	We recommend Medicare determine if the anticipated cost savings from moving to an automatic Medicare card renewal process were achieved, and whether those cost savings are sufficient to offset the additional risk associated with adopting that process.	Implemented
Medicare Cards	Department of Health	2019	1	2	59	We further recommend if the savings achieved by the change were not sufficient to offset the additional risks it has taken on, Medicare reverse the automatic renewal process.	Not Implemented
Medicare Cards	Department of Health	2019	1	2	60	Regardless of the renewal process it employs, we recommend Medicare develop procedures to verify mailing addresses before sending out renewal documents in the future.	Not Implemented
Medicare Cards	Department of Health	2019	1	2	66	We recommend Medicare evaluate associated risks as well the necessity of having two private organizations contracted to produce and distribute Medicare Cards instead of one.	Not Implemented
Medicare Cards	Department of Health	2019	1	2	67	We recommend Medicare obtain a CSAE 3416 report on controls annually from Medavie/CPI in connection with the card production and distribution services provided by the two third party providers.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self- Reported Status
Medicare Cards	Department of Health	2019	1	2	75	We recommend Medicare, as a minimum, add photo identification to NB Medicare cards to enhance card security.	Not Implemented
Medicare Cards	Department of Health	2019	1	2	76	We recommend Medicare provide information on its website as to the circumstances in which the public should report suspected cases of inappropriate use of Medicare cards, and how that reporting should be done. Fully addressing this area would likely require Medicare to develop and promote a direct tip line.	Not Implemented
Medicare Cards	Department of Health	2019	1	2	77	We further recommend Medicare assign responsibility for following up on any tips received.	Not Implemented
Medicare Cards	Department of Health	2019	1	2	82	We recommend that Medicare upgrade their registration system to reduce the number of manual procedures required to administer the registration process.	Not Implemented
Medicare Cards	Department of Health	2019	1	2	88	We recommend Medicare negotiate a reciprocal billing arrangement with the Province of Quebec, based upon the arrangements now in place between New Brunswick and other provinces.	Not Implemented
Medicare Cards	Department of Health	2019	1	2	91	We recommend Medicare's contracts with Service New Brunswick and Medavie Blue Cross be amended to include performance metrics and related reporting requirements.	Not Implemented
Medicare Cards	Department of Health	2019	1	2	96	We recommend that Medicare prepare a staffing plan to help it develop the capacity to implement necessary changes to the Medicare card program while maintaining current operations at an acceptable level.	Not Implemented
Medicare Cards	Department of Health	2019	1	2	99	We recommend Medicare: <ul style="list-style-type: none"> • develop key performance indicators to allow assessment of Medicare performance; • set performance targets and measure actual results against those targets; and • publicly report the results on an annual basis. 	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self-Reported Status
Outsourcing of Highway Maintenance and Construction Work	Department of Transportation and Infrastructure	2019	1	3	34	We recommend the Department of Transportation and Infrastructure develop an evidence based outsourcing policy and a decision-making framework to guide which programs and activities to outsource.	Implemented
Outsourcing of Highway Maintenance and Construction Work	Department of Transportation and Infrastructure	2019	1	3	39	We recommend the Department of Transportation and Infrastructure assess the risk of over dependence on a single supplier when making outsourcing decisions.	Implemented
Outsourcing of Highway Maintenance and Construction Work	Department of Transportation and Infrastructure	2019	1	3	47	We recommend the Department of Transportation and Infrastructure record, track and regularly report on the extent and composition of outsourced maintenance and construction work.	Implemented
Outsourcing of Highway Maintenance and Construction Work	Department of Transportation and Infrastructure	2019	1	3	55	We recommend the Department of Transportation and Infrastructure evaluate how road work such as chip sealing is sourced and delivered in all districts following an objective and evidence-based cost benefit analysis.	Implemented
Outsourcing of Highway Maintenance and Construction Work	Department of Transportation and Infrastructure	2019	1	3	62	We recommend the Department of Transportation and Infrastructure include capital investment in critical equipment when planning the most cost-effective manner to deliver road repairs.	Implemented
Outsourcing of Highway Maintenance and Construction Work	Department of Transportation and Infrastructure	2019	1	3	68	We recommend the Department of Transportation and Infrastructure source capital equipment through the most cost-effective means as demonstrated by a business case analysis.	Implemented
Outsourcing of Highway Maintenance and Construction Work	Department of Transportation and Infrastructure	2019	1	3	78	We recommend the Department of Transportation and Infrastructure source bridge and culvert replacement work in an evidenced-based, cost-effective and timely manner.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self- Reported Status
Overdue Property Tax: Collections and Forgiveness	Finance and Treasury Board	2019	1	4	34	We recommend the Department develop a policy for its use of section 25 of the <i>Real Property Tax Act</i> to improve collections of overdue property tax. This section states that a person in whose name real property is assessed, who fails to pay the taxes on that real property, commits an offence punishable under part II of the <i>Provincial Offences Procedure Act</i> .	Implemented
Overdue Property Tax: Collections and Forgiveness	Finance and Treasury Board	2019	1	4	35	We recommend the Department calculate and track the impact of forgiven municipal property tax on the Province's expenses.	Implemented
Overdue Property Tax: Collections and Forgiveness	Finance and Treasury Board	2019	1	4	36	We recommend the Department: <ul style="list-style-type: none"> • clarify performance expectations of Service New Brunswick in collecting overdue property tax; and • monitor Service New Brunswick's performance against pre-defined performance indicators and targets. 	Implemented
Overdue Property Tax: Collections and Forgiveness	Finance and Treasury Board	2019	1	4	51	We recommend the Department set detailed eligibility criteria for property tax forgiveness to ensure consistency of forgiveness decisions.	Implemented
Overdue Property Tax: Collections and Forgiveness	Finance and Treasury Board	2019	1	4	52	We recommend the Department request the Office of the Comptroller internal audit group perform periodic reviews of system controls.	Implemented
Overdue Property Tax: Collections and Forgiveness	Finance and Treasury Board	2019	1	4	53	We recommend the Department consult with Treasury Board to determine whether the 2014 directive to review the <i>Real Property Tax Act</i> is still appropriate.	Implemented

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

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self-Reported Status
City of Saint John Agreement – Special Review	Executive Council Office	2019	1	5	64	We recommend the Executive Council Office involve all relevant provincial entities when planning, developing and reviewing future contracts and agreements for Cabinet approval.	Implemented
City of Saint John Agreement – Special Review	Executive Council Office	2019	1	5	71	We recommend the Executive Council Office ensure agreements approved by Cabinet: <ul style="list-style-type: none"> • are complete and authorized prior to making payments under the agreement; • contain clauses to mitigate risk and protect the taxpayer; • include clear, measurable deliverables; • include monitoring mechanisms; and • are monitored to ensure key deliverables, such as committee reports, are completed as required. 	Implemented
City of Saint John Agreement – Special Review	Finance and Treasury Board	2019	1	5	85	We recommend Treasury Board Secretariat/ provincial Comptroller review and update the <i>Financial Administration Act</i> to: <ul style="list-style-type: none"> • modernize the Act with respect to payments, accruals and conformance with Public Sector Accounting Standards; • increase clarity for key financial officers processing payments throughout government to know if proper budget authority exists; and • provide for budget appropriations for multi-year agreements at the time in which funds are legally committed. 	Not Implemented
Provincial Funding to Universities and Maritime College of Forest Technology	Legislative Assembly	2019	2	2	28	We recommend the Legislative Assembly select a standing committee, such as the Public Accounts Committee, to hold funding recipients such as universities accountable for funds received and performance achieved and require annual appearances before the committee, or as the committee determines appropriate.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self- Reported Status
Provincial Funding to Universities and Maritime College of Forest Technology	Department of Post-Secondary Education, Training and Labour	2019	2	2	30	We recommend the Department develop and execute a workplan to fulfill the accountability mechanisms included in the 2017-2018 to 2020-2021 MOU.	Not Implemented
Provincial Funding to Universities and Maritime College of Forest Technology	Department of Post-Secondary Education, Training and Labour	2019	2	2	32	We recommend the Department, as a minimum, implement the following accountability mechanisms for university funding: <ul style="list-style-type: none"> • Establish measurable outcomes; • For initiatives or areas of interest, establish working committees who report annually to the Minister on progress and achievement of objectives; • Use key performance indicators; • Require annual reporting to the Minister using a standard template; and • Require executive compensation contracts be publicly available. 	Not Implemented
Provincial Funding to Universities and Maritime College of Forest Technology	Department of Post-Secondary Education, Training and Labour	2019	2	2	38	We recommend the Department report publicly on the outcomes achieved from the funding provided to universities and MCFT.	Implemented
Provincial Funding to Universities and Maritime College of Forest Technology	Department of Post-Secondary Education, Training and Labour	2019	2	2	44	We recommend the Department require MCFT make available online its current and past (five years minimum) audited financial statements, as well as an annual report of its activities, to ensure it is publicly accountable for the funding it receives from the Province.	Implemented
Provincial Funding to Universities and Maritime College of Forest Technology	Department of Post-Secondary Education, Training and Labour	2019	2	2	50	We recommend the Department communicate the restrictions on the use of funding in the annual funding letter to universities.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self- Reported Status
Provincial Funding to Universities and Maritime College of Forest Technology	Department of Post-Secondary Education, Training and Labour	2019	2	2	51	We recommend the Department obtain assurances from the universities that the restrictions or conditions on the use of unrestricted funds have been complied with. For example, this could be achieved by requiring a certification from the head of the institution and a senior financial representative or by requesting a compliance opinion from the universities' auditors.	Implemented
Provincial Funding to Universities and Maritime College of Forest Technology	Department of Post-Secondary Education, Training and Labour	2019	2	2	58	To achieve better performance on desired outcomes, we recommend the Department provide funding for program expansion, or other agreements, only after desired outcomes or targets have been achieved.	Implemented
Provincial Funding to Universities and Maritime College of Forest Technology	Department of Post-Secondary Education, Training and Labour	2019	2	2	65	We recommend the Department take corrective action in a timely manner when expected performance targets have not been achieved.	Implemented
Provincial Funding to Universities and Maritime College of Forest Technology	Department of Post-Secondary Education, Training and Labour	2019	2	2	69	We recommend the policy for restricted operating grants be followed, or the Department reconsider the appropriateness of the 1-year carry forward limit and amend the policy accordingly.	Implemented
Provincial Funding to Universities and Maritime College of Forest Technology	Department of Post-Secondary Education, Training and Labour	2019	2	2	88	We recommend the Department, in consultation with the universities, re-examine the relevance of the current funding formula and its components, such as the weighting of the various programs, to ensure it continues to be the most suitable choice to allocate funding to universities and to motivate the achievement of funding objectives.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self-Reported Status
Group Homes and Specialized Placements	Department of Social Development	2019	2	3	53	We recommend the Department of Social Development: <ul style="list-style-type: none"> • develop and implement Child in Care practice standards to specifically address children taken into temporary care; and • develop and implement standards for specialized placements. 	Implemented
Group Homes and Specialized Placements	Department of Social Development	2019	2	3	59	We recommend the Department of Social Development: <ul style="list-style-type: none"> • include in their standards, specific key performance indicators for each standard; • set a minimum level of performance in line with the performance indicator(s) specified; and • update monitoring procedures to include guidance in measuring the performance indicator(s) for each standard. 	Not Implemented
Group Homes and Specialized Placements	Department of Social Development	2019	2	3	66	We recommend the Department of Social Development integrate key procedures, guidelines, policies and standards into their current and future standards.	Implemented
Group Homes and Specialized Placements	Department of Social Development	2019	2	3	67	We recommend the Department of Social Development revise the: <ul style="list-style-type: none"> • Children's Residential Services Practice Standards for Child in Care Residential Centres; and • Children's Residential Centre Service Standards for Operators to increase integration with policies, guidelines, procedures and other mandatory standards. 	Not Implemented
Group Homes and Specialized Placements	Department of Social Development	2019	2	3	95	We recommend the Department of Social Development develop and implement standardized service level agreements across all regions for all specialized placement facilities.	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self- Reported Status
Group Homes and Specialized Placements	Department of Social Development	2019	2	3	101	We recommend the Department of Social Development develop and implement a documented strategy to address group home capacity and service delivery challenges facing the Province. This strategy must align with current Provincial child welfare strategies.	Implemented
Group Homes and Specialized Placements	Department of Social Development	2019	2	3	108	We recommend the Department of Social Development: <ul style="list-style-type: none"> • forecast regional and provincial demand for placement services; and • standardize resource planning procedures to be used by regions and implemented provincially. 	Not Implemented
Group Homes and Specialized Placements	Department of Social Development	2019	2	3	115	We recommend the Department of Social Development design and implement case planning procedures for regional personnel, including: <ul style="list-style-type: none"> • standardized content requirements supporting achievable outcomes for children taken into care; and • regular case plan review and revision requirements to conform with standards. 	Implemented
Group Homes and Specialized Placements	Department of Social Development	2019	2	3	121	We recommend the Department of Social Development: <ul style="list-style-type: none"> • comply with standards and jointly develop care plans with group home and specialized placement Operators; • standardize requirements and documented procedures for care plans to include objectives and actions that align with Department case plans; and • set specific requirements for regular review of care plan changes by Department social workers. 	Implemented
Group Homes and Specialized Placements	Department of Social Development	2019	2	3	131	We recommend the Department of Social Development: <ul style="list-style-type: none"> • ensure required training is completed in regional offices, group homes and specialized placement facilities before caseloads are assigned to personnel; and • provide cultural awareness training across regional offices, group homes and specialized placement facilities. 	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self- Reported Status
Group Homes and Specialized Placements	Department of Social Development	2019	2	3	138	We recommend the Department of Social Development: <ul style="list-style-type: none"> establish independent living and transition to adulthood planning requirements and documented procedures to be completed well in advance of the child's anticipated transition date; and require regular reviews of the preparation for independent living plan by Department social workers in conjunction with Operators of group homes and specialized placement facilities. 	Not Implemented
Group Homes and Specialized Placements	Department of Social Development	2019	2	3	145	We recommend the Department of Social Development evaluate options to improve or replace the NB Families information system with the aim of increasing efficiency and effectiveness in case management practices.	Not Implemented
Group Homes and Specialized Placements	Department of Social Development	2019	2	3	146	We recommend the Department of Social Development collect and maintain high quality residential placement capacity and service capability data from group home and specialized placement Operators for use in Department planning, monitoring and reporting processes.	Not Implemented
Group Homes and Specialized Placements	Department of Social Development	2019	2	3	154	We recommend the Department of Social Development: <ul style="list-style-type: none"> document responses and actions taken to address feedback and concerns raised when reviewing Operator completed evaluation forms; and follow-up on Operator feedback and the results of actions taken to address issues identified in the annual review. 	Not Implemented
Group Homes and Specialized Placements	Department of Social Development	2019	2	3	160	We recommend the Department of Social Development design and implement documented procedures for monitoring and evaluating the performance of specialized placement facilities.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self-Reported Status
Group Homes and Specialized Placements	Department of Social Development	2019	2	3	164	We recommend the Department of Social Development publicly provide current statistical information on child welfare programs and publicly report on program performance.	Not Implemented
School Infrastructure Planning	Department of Education and Early Childhood Development and School Districts	2020	1	2	29	We recommend the Department, in collaboration with school districts, develop a standardized major capital project submission form for school districts to collect and present major capital project information.	Not Implemented
School Infrastructure Planning	Department of Education and Early Childhood Development and School Districts	2020	1	2	31	We recommend the Department create a centralized repository for all historical and current QBL assessments and their supporting documents.	Implemented
School Infrastructure Planning	Department of Education and Early Childhood Development and School Districts	2020	1	2	49	We recommend the Department implement a formal change management process for the Quadruple Bottom Line Multi-Criteria Analysis. The process should include but not be limited to: <ul style="list-style-type: none"> • Clear approval path depending on the significance of the change; • Consultation with all key stakeholders such as school districts changes; and • Formal approval and documentation of changes before they are applied. 	Implemented
School Infrastructure Planning	Department of Education and Early Childhood Development and School Districts	2020	1	2	50	We recommend the Department implement a data validation and quality review process for Quadruple Bottom Line Multi-Criteria Analysis.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self- Reported Status
School Infrastructure Planning	Department of Education and Early Childhood Development and School Districts	2020	1	2	54	We recommend the Department use a rolling average method to predict the student enrolment trends.	Implemented
School Infrastructure Planning	Department of Education and Early Childhood Development and School Districts	2020	1	2	55	We recommend the Department improve the Quadruple Bottom Line Multi-Criteria Analysis tool to: <ul style="list-style-type: none"> • Address the weaknesses in the indicators listed in Appendix IV of the report and increase its overall objectivity; and • Incorporate a scoring mechanism to capture space deficiencies, instead of the tiering approach. 	Implemented
School Infrastructure Planning	Department of Education and Early Childhood Development and School Districts	2020	1	2	56	We recommend the Department publicly report the annual major capital project rankings and scores based on the Quadruple Bottom Line Multi-Criteria Analysis.	Implemented
School Infrastructure Planning	Department of Education and Early Childhood Development and School Districts	2020	1	2	58	We recommend the Department re-evaluate the document submission requirements for school districts in Policy 409 “ <i>Multi-year School Infrastructure Planning</i> ” and enforce the policy.	Not Implemented
School Infrastructure Planning	Department of Education and Early Childhood Development and School Districts	2020	1	2	71	We recommend the Department establish a clear definition of “special project” and apply it consistently to minimize potential for subjective interference in capital improvement funding allocation.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self- Reported Status
School Infrastructure Planning	Department of Education and Early Childhood Development and School Districts	2020	1	2	72	We recommend the Department, in consultation with school districts, develop consistent criteria for the provincial prioritization of capital improvement projects. In developing the criteria, building conditions, life cycle costs, and industry standards should be used.	Not Implemented
School Infrastructure Planning	Department of Education and Early Childhood Development and School Districts	2020	1	2	103	We recommend the Department, in consultation with school districts, re-evaluate the student enrolment projection method and implement a province-wide student population forecasting approach.	Implemented
School Infrastructure Planning	Department of Education and Early Childhood Development and School Districts	2020	1	2	104	<p>We recommend the Department develop a long-term province-wide capital plan for school infrastructure. The plan should include items such as:</p> <ul style="list-style-type: none"> • Projects that are fully scoped, estimated and ready to be delivered in the short to medium term (3 to 5 years); • A broad long-term funding allocation based on an analysis of school facility data and projected budget plan; and • All key elements of the long-term infrastructure sustainability recommendation AGNB made in 2012: <ul style="list-style-type: none"> ○ the rationalization of assets (i.e. if not considered essential, remove from service); ○ a long-term approach to budgeting which includes life cycle maintenance; ○ a protected stream of a base level of funding determined necessary to adequately maintain schools in service; ○ a 20-year planning horizon; 	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self-Reported Status
School Infrastructure Planning	Department of Education and Early Childhood Development and School Districts	2020	1	2	104	(continued) <ul style="list-style-type: none"> ○ a process whereby new schools are constructed only when there is a business case to support the need. This should include redirecting savings from rationalized assets (school closures) to the new school's life cycle maintenance costs; and ○ provide annual public performance reporting, which includes the 5-year project delivery plan, the actual facility condition of schools versus pre-established targets, explaining the reason for any significant variances. 	Not Implemented
School Infrastructure Planning	Department of Education and Early Childhood Development and School Districts	2020	1	2	116	We recommend the Department, in consultation with school districts, develop and maintain a centralized asset inventory that contains details of all major facility components to support the Department's capital planning.	Not Implemented
School Infrastructure Planning	Department of Education and Early Childhood Development and School Districts	2020	1	2	117	We recommend the Department develop and enforce data collection standards and requirements for the uniform collection and aggregation of facility data across all school districts.	Not Implemented
Ambulance Services	Department of Health	2020	1	3	51	We recommend the Department formalize the mandate and governance for EM/ANB in legislation and provide mandate letters to EM/ANB with the annual budget approval.	Not Implemented
Ambulance Services	EM/ANB Board of Directors	2020	1	3	56	We recommend the board by-laws be amended to change the composition of the board to include members independent of the Department.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self- Reported Status
Ambulance Services	EM/ANB Board of Directors	2020	1	3	61	We recommend the board enforce its conflict of interest policy and periodically review the effectiveness of the policy in mitigating conflict of interest risk.	Implemented
Ambulance Services	Department of Health	2020	1	3	70	We recommend EM/ANB enabling legislation strengthen and clarify board authority with respect to hiring, compensation, performance and termination of the CEO.	Not Implemented
Ambulance Services	EM/ANB Board of Directors	2020	1	3	71	We recommend the board hire an independent CEO upon future contractual amendment or renegotiation.	Not Implemented
Ambulance Services	EM/ANB Board of Directors	2020	1	3	77	We recommend the board evaluate EM/ANB's annual corporate plans as part of its review of the CEO and MHSNB's performance and compare them to EM/ANB's annual report and obligations to the Department.	Not Implemented
Ambulance Services	EM/ANB Board of Directors	2020	1	3	78	We recommend the board establish a performance management framework for EM/ANB and evaluate its performance annually.	Not Implemented
Ambulance Services	EM/ANB Board of Directors	2020	1	3	94	We recommend the terms of reference of each standing committee require an annual written report to the Board of Directors to demonstrate the sub-committees are operating as intended.	Implemented
Ambulance Services	EM/ANB Board of Directors	2020	1	3	95	We recommend the board improve its recording of minutes to increase transparency.	Implemented
Ambulance Services	EM/ANB Inc.	2020	1	3	103	We recommend EM/ANB calculate budget surplus payments based on flexible budget amounts which reflect the anticipated spending for the fiscal year.	Not Implemented
Ambulance Services	EM/ANB Board of Directors	2020	1	3	108	We recommend the board define restrictions around budget surplus payments to exclude circumstances which may decrease the quality of the delivery of ambulance services.	Not Implemented
Ambulance Services	EM/ANB Board of Directors	2020	1	3	113	We recommend the board ensure EM/ANB or MHSNB substantiate how savings are achieved to demonstrate the value provided through cost savings claimed under the contract for ambulance services.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self-Reported Status
Ambulance Services	EM/ANB Inc.	2020	1	3	135	We recommend EM/ANB introduce a more balanced suite of key performance indicators as the basis for performance-based payments to incentivize MHSNB toward high performance in all New Brunswick communities.	Not Implemented
Ambulance Services	Department of Health	2020	1	3	152	We recommend the Department and EM/ANB introduce controls to minimize the frequency of use of full deployment exemptions or discontinue the use of exemptions.	Not Implemented
	EM/ANB Inc.						Not Implemented
Ambulance Services	EM/ANB Board of Directors	2020	1	3	153	We recommend the EM/ANB board require MHSNB revise the System Status Plan to update the detailed specifications as to the ambulances, facilities and human resources required to be deployed to achieve performance standards.	Not Implemented
Ambulance Services	Department of Health	2020	1	3	163	We recommend the Department and EM/ANB revise the exemption approval guide to prevent the invalid use of full deployment exemptions or discontinue the use of exemptions	Not Implemented
	EM/ANB Inc.						Not Implemented
Ambulance Services	EM/ANB Board of Directors	2020	1	3	191	We recommend the board implement progressive performance targets to incentivize MHSNB to achieve continuous improvement for the duration of the contract.	Not Implemented
Ambulance Services	EM/ANB Inc.	2020	1	3	192	We recommend EM/ANB improve tracking, and follow-up of strategic and corporate initiatives and include measurable outcomes in its plans.	Not Implemented
Ambulance Services	EM/ANB Board of Directors	2020	1	3	193	We recommend the board expand key performance indicators for performance-based payments to include all areas of operations, such as human resources, fleet and official languages.	Not Implemented
Ambulance Services	Department of Health	2020	1	3	194	We recommend the Department coordinate with the Regional Health Authorities and EM/ANB to implement solutions to reduce the impact of off-load delays.	Implemented
Ambulance Services	Executive Council	2020	1	3	206	We recommend the Executive Council Office review the Conflict of Interest Regulation under the <i>Conflict of Interest Act</i> and amend the regulation to include all relevant Crown corporations in Schedule A, including EM/ANB Inc.	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self-Reported Status
Follow-Up:2008 Timber Royalties	Department of Natural Resources and Energy Development	2020	1	4	51	We recommend the Department of Natural Resources and Energy Development develop a comprehensive Crown timber royalty rate-setting manual that includes, at a minimum: <ul style="list-style-type: none"> • a detailed description of the stumpage appraisal methodology and associated processes in place to arrive at fair market values; and • examples of all calculations required to update Crown timber royalty rates. 	Not Implemented
Follow-Up:2008 Timber Royalties	New Brunswick Forest Products Commission	2020	1	4	64	We recommend the New Brunswick Forest Products Commission develop and implement a methodology to better capture stumpage transaction data from independent contractors and/or landowners.	Not Implemented
Follow-Up:2008 Timber Royalties	New Brunswick Forest Products Commission	2020	1	4	68	We recommend the New Brunswick Forest Products Commission complete the implementation of accounting and wood tracking software across all marketing boards.	Not Implemented
Follow-Up:2008 Timber Royalties	New Brunswick Forest Products Commission	2020	1	4	71	We recommend the New Brunswick Forest Products Commission enhance the Stumpage Study Methodology and annual Stumpage Study Results reports to: <ul style="list-style-type: none"> • articulate clear objectives; • provide detailed methodology information with any year over year changes; and • present the annual stumpage study results in a complete, consistent, comparable manner. 	Implemented
Follow-Up:2008 Timber Royalties	Department of Natural Resources and Energy Development	2020	1	4	79	We recommend the Department of Natural Resources and Energy Development clearly define what “ <i>fair market value</i> ” means in the context of the <i>Crown Lands and Forests Act</i> , either through regulatory changes or Department policy.	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self-Reported Status
Follow-Up:2008 Timber Royalties	Department of Natural Resources and Energy Development	2020	1	4	85	We recommend the Department of Natural Resources and Energy Development ensure Crown timber royalty rates are reviewed annually and updated as required by the <i>Crown Lands and Forests Act</i> .	Implemented
Follow-Up:2008 Timber Royalties	Department of Natural Resources and Energy Development	2020	1	4	102	We recommend the Department of Natural Resources and Energy Development: <ul style="list-style-type: none"> • undertake changes to the <i>Crown Lands and Forests Act</i> to give the Minister of Natural Resources and Energy Development authority to make more timely updates to Crown timber royalty rates to be more responsive to changes in the private wood stumpage market; and • work toward getting adequate real-time data and information from all sources to better facilitate accurate and timely changes to Crown timber royalty rates, if required. 	Not Implemented
Follow-Up:2008 Timber Royalties	Department of Natural Resources and Energy Development	2020	1	4	107	We recommend the Department comply with the <i>Crown Lands and Forests Act</i> and re-establish an advisory board or, alternatively, undertake revisions to the Act and/or regulation to accurately address the ongoing status of the advisory board.	Implemented
Electronic Medical Record Program	Department of Health	2020	2	2	41	We recommend that the Department of Health: <ul style="list-style-type: none"> • structure contracts to maintain oversight and hold parties receiving public funds accountable; and • if complex structures can not be avoided the Department needs to build in adequate controls to manage the risks and protect public funds. 	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self- Reported Status
Electronic Medical Record Program	Department of Health	2020	2	2	44	We recommend the Department of Health, as part of granting program funding: <ul style="list-style-type: none"> • assess the financial health of third-party funding recipients and their ability to achieve the desired results within agreed funding levels; and • exercise periodic reviews of records as per the terms of funding agreements. 	Implemented
Electronic Medical Record Program	Department of Health	2020	2	2	46	We recommend the Department of Health intervene and take timely corrective action when there are indicators of program failure such as: <ul style="list-style-type: none"> • not achieving project deliverables; • missing key deadlines; and • incurring funding shortfalls. 	Implemented
Electronic Medical Record Program	Department of Health	2020	2	2	51	We recommend the Department of Health, for future programs: <ul style="list-style-type: none"> • develop measurable performance criteria to monitor program outcomes; and • use regular progress reports to monitor program implementations. 	Not Implemented
Electronic Medical Record Program	Department of Health	2020	2	2	61	We recommend the Department of Health ensure regular audits are carried out on future programs to evaluate achievement of program outcomes and funding recipients' compliance with funding terms.	Not Implemented
Electronic Medical Record Program	Department of Health	2020	2	2	77	We recommend the Department of Health stipulate, in future funding agreements, withholding of final payment until all agreement terms are satisfied.	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self-Reported Status
Electronic Medical Record Program	Department of Health	2020	2	2	109	For all future EMR solutions, we recommend the Department of Health: <ul style="list-style-type: none"> • identify and prioritize all data integration requirements; • clearly define responsibilities of all parties involved in integration; and • ensure implementation timelines are met. 	Not Implemented
Debt Challenges	NB Power	2020	2	3	59	We recommend NB Power prioritize debt reduction by developing a firm and well-defined debt management plan to achieve the mandated debt to equity target by 2027. The plan should comprise: <ul style="list-style-type: none"> • achievable annual key performance indicators (KPI) including a debt reduction amount and debt to equity ratio; and • a requirement to report annually within NB Power's annual report: <ol style="list-style-type: none"> I. any deviation from the annual KPIs; II. reasons if KPIs are not met; and III. an adjusted action plan to reach 2027 target date. 	Not Implemented
Debt Challenges	NB Power	2020	2	3	84	We recommend NB Power, to improve its forecasting process, quantify the impact of likely uncertainties in the 10 Year Plan, such as fuel prices, hydro flow, Point Lepreau capacity factor, weather events, etc.	Not Implemented
Update on Nursing Home Planning and Aging Strategy	Department of Social Development	2020	2	4	35	We recommend the Department of Social Development review the 2018-2023 Nursing Home Plan to ensure targets are clear, realistic, achievable and properly resourced to meet the planned outcomes in a timely manner.	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self- Reported Status
Update on Nursing Home Planning and Aging Strategy	Finance and Treasury Board	2020	2	4	45	<p>We recommend the Department of Finance and Treasury Board revise the ASD Advisory Services unit's Standard Operating Procedures to include formal documentation standards for financial models and other analyses completed by the unit. The standards should, at a minimum, require retaining documentation of:</p> <ul style="list-style-type: none"> • roles and responsibilities of individuals involved; • all sources of inputs and assumptions used; • the review of financial models; and • adherence to the Standard Operating Procedures. 	Implemented
Update on Nursing Home Planning and Aging Strategy	Department of Social Development	2020	2	4	46	<p>We continue to recommend the Department of Social Development evaluate whether there is an economic benefit to providing nursing home beds under the for-profit operated model versus the traditional model. This should include a comparison of actual costs and quality of service.</p>	Not Implemented
Update on Nursing Home Planning and Aging Strategy	Department of Social Development	2020	2	4	73	<p>We recommend the Department of Social Development develop performance indicators with specific targets for each action item under the Aging Strategy, in collaboration with relevant stakeholders.</p>	Implemented
Update on Nursing Home Planning and Aging Strategy	Department of Social Development	2020	2	4	74	<p>We recommend the Department of Social Development develop a formal process for monitoring action items under the Aging Strategy and verifying implementation.</p>	Not Implemented
Update on Nursing Home Planning and Aging Strategy	Department of Social Development	2020	2	4	88	<p>We recommend the Department of Social Development publicly report actual outcomes compared to planned or expected outcomes under the Aging Strategy and the Nursing Home Plan. Reporting should provide explanations for gaps between plans and results.</p>	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self- Reported Status
Auditor General's Access to Vestcor Significantly Limited	Finance and Treasury Board	2020	2	5	9	We recommend the Minister of Finance and Treasury Board propose <i>the Auditor General Act</i> be amended to list Vestcor (and all related entities) as auditable entities to ensure the Auditor General has unrestricted access to conduct both performance and financial audits as the Auditor General deems necessary.	Not Implemented
Auditor General's Access to Vestcor Significantly Limited	Finance and Treasury Board	2020	2	5	10	We recommend the Minister of Finance and Treasury Board under section 12 of the <i>Auditor General Act</i> , request the Auditor General conduct a performance audit of Vestcor (and all related entities) that includes unrestricted access to Vestcor by the Auditor General.	Not Implemented
Auditor General's Access to Vestcor Significantly Limited	Public Accounts Committee	2020	2	5	11	We recommend the Public Accounts Committee revisit what the New Brunswick Investment Management Corporation, the Department of Human Resources and their representatives told Legislators regarding: <ul style="list-style-type: none"> • the Auditor General's future access to Vestcor; • how Vestcor would grow to include public sector clients outside of New Brunswick; and • how the Province would have indirect oversight through the members it appoints to the Boards of Trustees of the Public Service and Teachers' pension plans. 	Implemented
Auditor General's Access to Vestcor Significantly Limited	Finance and Treasury Board	2020	2	5	12	We recommend the Minister of Finance and Treasury Board propose the <i>Vestcor Act</i> be amended to require Vestcor (and all related entities) to: <ul style="list-style-type: none"> • file an annual report with the Clerk of the Legislative Assembly; and • appear before the Public Accounts Committee. 	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self- Reported Status
Auditor General's Access to Vestcor Significantly Limited	Public Accounts Committee	2020	2	5	13	We recommend the Public Accounts Committee include Vestcor (and all related entities) as one of the entities who are regularly called to appear before the Committee.	Implemented
Funding for Rural Internet	Executive Council Office	2021	1	2	52	We recommend Executive Council Office ensure responsibility for government policy commitments, including funding for rural internet, be clearly assigned to specific government entities to ensure accountability and transparency for government programs and services.	**
Funding for Rural Internet	Executive Council Office	2021	1	2	53	We recommend Executive Council Office direct the responsible department or agency to ensure: <ul style="list-style-type: none"> any future funding for rural internet is delivered via a program which identifies appropriate outcomes and performance metrics; a needs assessment is conducted to determine the service gap before providing any future funding; and future applications for rural internet funding be validated to ensure they address service gaps identified through a needs assessment. 	**
Funding for Rural Internet	Executive Council Office	2021	1	2	63	We recommend Executive Council Office direct the responsible department or agency to ensure any future funding for rural internet is delivered through a competitive and transparent process by: <ul style="list-style-type: none"> issuing public tender; or adhering to the terms and conditions of funding guidelines. 	**

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

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Funding for Rural Internet	Regional Development Corporation	2021	1	2	112	We recommend Opportunities New Brunswick and Regional Development Corporation implement procedures to: <ul style="list-style-type: none"> • evaluate contract performance on a timely basis; and • monitor and enforce the terms and conditions of their funding agreements. 	**
	Opportunities New Brunswick						**
Funding for Rural Internet	Regional Development Corporation	2021	1	2	116	We recommend Opportunities New Brunswick and Regional Development Corporation define specific metrics for rural internet service and publicly report on progress to ensure accountability.	**
	Opportunities New Brunswick						**
Funding for Rural Internet	Regional Development Corporation	2021	1	2	127	We recommend Regional Development Corporation implement a review process for rural internet upgrade phase two funding to ensure claims submitted to the Federal government are accurate and compliant with the Integrated Bilateral Agreement and no costs are claimed related to phase one work.	**
Funding for Rural Internet	Regional Development Corporation	2021	1	2	131	We recommend Regional Development Corporation explore options to report publicly on the progress of the internet upgrade in a more timely manner and at least annually.	**
Covid-19 Funding – New Brunswick Workers’ Emergency Income Benefit	Department of Post-Secondary Education, Training and Labour	2021	1	3	36	We recommend the Department of Post-Secondary Education, Training and Labour request supporting details or documentation from third-party service providers for inclusion in schedules attached to third-party contracts.	**
Covid-19 Funding – New Brunswick Workers’ Emergency Income Benefit	Department of Post-Secondary Education, Training and Labour	2021	1	3	43	We recommend the Department of Post-Secondary Education, Training and Labour plan for the collection of all necessary information to satisfy tax requirements when developing programs such as the New Brunswick Workers Employment Income Benefit.	**

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Covid-19 Funding – New Brunswick Workers’ Emergency Income Benefit	Department of Post-Secondary Education, Training and Labour	2021	1	3	48	We recommend the Department of Post-Secondary Education, Training and Labour when developing new programs, design key controls to mitigate fraud risk and maintain the control structure throughout a program implementation.	**
Covid-19 Funding – New Brunswick Workers’ Emergency Income Benefit	Department of Post-Secondary Education, Training and Labour	2021	1	3	52	We recommend the Department of Post-Secondary Education, Training and Labour ensure an appeals process is present in programs that provide financial benefits to applicants to ensure fairness in program implementation.	**
Covid-19 Funding – New Brunswick Workers’ Emergency Income Benefit	Department of Post-Secondary Education, Training and Labour	2021	1	3	59	We recommend the Department of Post-Secondary Education, Training and Labour clearly document program roles and responsibilities during program and contract development when using a third-party service provider.	**
Covid-19 Funding – New Brunswick Workers’ Emergency Income Benefit	Department of Post-Secondary Education, Training and Labour	2021	1	3	68	We recommend the Department of Post-Secondary Education, Training and Labour provide feedback to Service New Brunswick on challenges faced when working with third-party service providers to promote continuous improvement in contracting services.	**
Covid-19 Funding – New Brunswick Workers’ Emergency Income Benefit	Department of Post-Secondary Education, Training and Labour	2021	1	3	76	We recommend the Department of Post-Secondary Education, Training and Labour perform and record risk analysis including appropriate mitigation strategies during the development of new programs.	**
Covid-19 Funding – New Brunswick Workers’ Emergency Income Benefit	Department of Post-Secondary Education, Training and Labour	2021	1	3	77	We recommend the Department of Post-Secondary Education, Training and Labour periodically perform a formal fraud risk assessment of its organization, then design and implement adequate controls over programs to address identified risks.	**

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Covid-19 Funding – New Brunswick Workers’ Emergency Income Benefit	Executive Council Office	2021	1	3	82	We recommend the Executive Council Office create a formalized process to provide direction, guidance, and resources to departments that are tasked with new activities during an emergency not covered under defined Mission Critical Business Functions within their respective Emergency Preparedness Plans.	**
Covid-19 Funding – New Brunswick Workers’ Emergency Income Benefit	Department of Post-Secondary Education, Training and Labour	2021	1	3	88	We recommend the Department of Post-Secondary Education, Training and Labour develop objectives using SMART or another system to ensure program objectives clearly state what will be accomplished, and to further enhance the Department’s ability to report and use performance metrics to improve services.	**
Covid-19 Funding – New Brunswick Workers’ Emergency Income Benefit	Department of Post-Secondary Education, Training and Labour	2021	1	3	95	We recommend the Department of Post-Secondary Education, Training and Labour actively monitor contract performance and ongoing results when contracting with third-party entities to deliver provincial programs and take corrective actions to address performance deficiencies when necessary.	**
Covid-19 Funding – New Brunswick Workers’ Emergency Income Benefit	Department of Post-Secondary Education, Training and Labour	2021	1	3	99	We recommend the Department of Post-Secondary Education, Training and Labour validate the payments made to Red Cross were used solely for NBWEIB program purposes.	**
Covid-19 Funding – New Brunswick Workers’ Emergency Income Benefit	Department of Post-Secondary Education, Training and Labour	2021	1	3	103	We recommend the Department of Post-Secondary Education, Training and Labour follow best practices to address the need for changes and unforeseen circumstances in future contracts.	**
Covid-19 Funding – New Brunswick Workers’ Emergency Income Benefit	Department of Post-Secondary Education, Training and Labour	2021	1	3	107	We recommend the Department of Post-Secondary Education, Training and Labour create a policy to support and reinforce record keeping for meetings and decisions made when developing programs to ensure accountability and transparency.	**

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Covid-19 Funding – New Brunswick Workers’ Emergency Income Benefit	Department of Post-Secondary Education, Training and Labour	2021	1	3	111	We recommend the Department of Post-Secondary Education, Training and Labour publicly report on the performance of significant programs.	**
Risks Exist in Government’s Oversight of Crown Agencies	Executive Council Office	2021	1	4	36	We recommend the Executive Council Office prepare, recommend for Ministerial approval, and issue mandate letters to Crown agencies with sufficient time (such as six months in advance) to enable Crown agencies to plan their upcoming fiscal year and address government priorities and objectives.	**
Risks Exist in Government’s Oversight of Crown Agencies	Executive Council Office	2021	1	4	37	We recommend the Executive Council Office ensure mandate letters contain all information required by the <i>Accountability and Continuous Improvement Act</i> , such as including performance expectations, prior to Ministerial approval.	**
Risks Exist in Government’s Oversight of Crown Agencies	Executive Council Office	2021	1	4	45	We recommend the Executive Council Office collaborate with the responsible Minister, department and Crown agency to review Crown agency annual plans/business plans to ensure they comply with the <i>Accountability and Continuous Improvement Act</i> (or other relevant legislation such as the <i>Regional Health Authorities Act</i>) before the documents are approved by the Minister responsible.	**
Risks Exist in Government’s Oversight of Crown Agencies	Executive Council Office	2021	1	4	46	We recommend the Executive Council Office collaborate with the responsible Minister, department and Crown agency to review Crown agency annual reports to ensure they comply with the <i>Accountability and Continuous Improvement Act</i> (or other relevant legislation such as the <i>Regional Health Authorities Act</i>) before the documents are approved by the Minister responsible.	**

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Risks Exist in Government's Oversight of Crown Agencies	Executive Council Office	2021	1	4	47	We recommend the Executive Council Office develop and implement a formal process to monitor if Crown agencies file annual reports with the Clerk of the Legislative Assembly in the time frame specified by the <i>Accountability and Continuous Improvement Act</i> .	**
Residential Energy Efficiency Programs	Natural Resources and Energy Development	2021	2	2	58	We recommend the Department work with NB Power to develop a sustainable funding model for all-fuel energy efficiency programs.	**
	NB Power						
Residential Energy Efficiency Programs	Natural Resources and Energy Development	2021	2	2	59	We recommend the Department fully exercise its oversight authority over energy efficiency programs delivered by NB Power, through: <ul style="list-style-type: none"> mandating NB Power with implementation of the government's strategic directions on energy efficiency; and setting relevant short, medium and long-term performance expectations. 	**
	NB Power						
Residential Energy Efficiency Programs	NB Power	2021	2	2	83	We recommend NB Power develop and implement a plan for energy efficiency financing mechanisms and other measures to reduce financial barriers for moderate income households, including: <ul style="list-style-type: none"> assessing the needs of moderate income households; identifying and addressing regulatory and funding barriers to financing mechanisms; and designing appropriate energy efficiency programs to meet the identified needs. 	**

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Residential Energy Efficiency Programs	NB Power	2021	2	2	89	We recommend NB Power develop and implement a plan to improve non-electric households' access to energy efficiency programs, including: <ul style="list-style-type: none"> • assessing energy efficiency needs of non-electric households; • identifying and addressing regulatory and funding barriers to all-fuel energy efficiency programs; and • reviewing and adjusting all-fuel program offerings to meet the identified needs. 	**
Residential Energy Efficiency Programs	NB Power	2021	2	2	102	We recommend NB Power perform sufficient quality assurance over the work of service organizations involved in Home Energy Evaluation.	**
Residential Energy Efficiency Programs	NB Power	2021	2	2	107	We recommend NB Power develop a plan with concrete steps and timelines to ensure easy access for all applicants of the Low Income Energy Savings Program.	**
Residential Energy Efficiency Programs	NB Power	2021	2	2	118	We recommend NB Power publish in its annual report consistent performance indicators connected to short, medium and long-term energy efficiency objectives and New Brunswick Climate Change Action Plan.	**
Crown Agency Salary and Benefits Practices	Executive Council Office	2021	2	3	27	We recommend the Executive Council Office, in consultation with the Department of Finance and Treasury Board, update the Memoranda of Understanding with each Part IV Crown agency to clearly define what government expects for salary and benefits practices for non-bargaining employees.	**
Crown Agency Salary and Benefits Practices	Finance and Treasury Board	2021	2	3	49	We recommend the Department revise Pay Administration policy AD-2404 Performance Pay and Re-earnable Increments to reflect current government practices.	**

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Liquor Industry Development in New Brunswick	New Brunswick Liquor Corporation (ANBL)	2022	1	2	35	We recommend ANBL document an outcomes-based strategic plan detailing: <ul style="list-style-type: none"> its role for participating in developing the New Brunswick liquor industry; risks identified from its analysis and evaluation of the development issues within the New Brunswick liquor industry; and performance targets for evaluating and publicly reporting on the success of its participation efforts. 	***
Liquor Industry Development in New Brunswick	New Brunswick Liquor Corporation (ANBL)	2022	1	2	44	We recommend ANBL develop a communications and engagement plan for its interaction with local producers to establish: <ul style="list-style-type: none"> terms of engagement with local producers; objectives and targets against which to measure the effectiveness of local producer engagement; and required monitoring and reporting on the effectiveness of local producer engagement in developing the local liquor industry. 	***
Liquor Industry Development in New Brunswick	New Brunswick Liquor Corporation (ANBL)	2022	1	2	51	We recommend ANBL define and set clear financial targets to meet the legislated purpose “to provide suitable financial revenues” and report its performance against those targets in its annual report.	***
Liquor Industry Development in New Brunswick	New Brunswick Liquor Corporation (ANBL)	2022	1	2	59	We recommend ANBL clearly document and retain decision rationale and criteria used for evaluating key process decisions as well as analysis supporting the financial impact of those decisions on the corporation.	***
Liquor Industry Development in New Brunswick	New Brunswick Liquor Corporation (ANBL)	2022	1	2	65	We recommend ANBL provide current information, including the Product Lifecycle Management manual and product listing call schedules, to all suppliers in a consistent, transparent, and timely manner.	***

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Liquor Industry Development in New Brunswick	New Brunswick Liquor Corporation (ANBL)	2022	1	2	70	We recommend ANBL regarding the listing process: <ul style="list-style-type: none"> • implement a decision matrix to evaluate product listing submissions against clearly defined and consistently applied criteria; and • document decision rationale for each criterion used in evaluating products for listing. 	***
Liquor Industry Development in New Brunswick	New Brunswick Liquor Corporation (ANBL)	2022	1	2	74	We recommend ANBL increase transparency by updating the Product Lifecycle Management manual with a section detailing how it distributes products throughout its retail network.	***
Liquor Industry Development in New Brunswick	New Brunswick Liquor Corporation (ANBL)	2022	1	2	92	We recommend ANBL complete a comprehensive review and update of its pricing strategy and mark-up structure to ensure: <ul style="list-style-type: none"> • all product listing status types are included; • the process, decision criteria and documentation requirements for special agreements outside the standard mark-up structure are clearly included; and • business practices align with the pricing strategy, the mark-up structure, and the purposes prescribed in the <i>New Brunswick Liquor Corporation Act</i>. 	***
Liquor Industry Development in New Brunswick	New Brunswick Liquor Corporation (ANBL)	2022	1	2	109	We recommend ANBL enhance pricing practices to ensure transparent and consistent treatment by: <ul style="list-style-type: none"> • undertaking a comprehensive retail price comparison across all product categories; • sharing retail prices with all applicable suppliers across product categories; • documenting decision rationale for setting prices that deviate from mark-up structure; and • automating annual price call invitations on a regular schedule where possible. 	***

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Liquor Industry Development in New Brunswick	New Brunswick Liquor Corporation (ANBL)	2022	1	2	116	We recommend ANBL review and update the Minimum Retail Pricing (MRP) policy annually.	***
Liquor Industry Development in New Brunswick	New Brunswick Liquor Corporation (ANBL)	2022	1	2	119	We recommend ANBL actively monitor liquor prices in agency stores on a regular schedule to ensure conformity with pricing policies.	***
Liquor Industry Development in New Brunswick	New Brunswick Liquor Corporation (ANBL)	2022	1	2	132	We recommend ANBL regarding the delisting process: <ul style="list-style-type: none"> clearly define and document the delisting process and the product ranking review process and include applicable updates in the Product Lifecycle Management manual; document decision rationale, including financial impact, for exceptions to the documented product ranking review process and the delisting process; and automate the product ranking review report. 	***
Liquor Industry Development in New Brunswick	New Brunswick Liquor Corporation (ANBL)	2022	1	2	141	We recommend ANBL document the process used to set sales thresholds for delisting purposes, and: <ul style="list-style-type: none"> establish criteria to be used when setting relevant sales thresholds for product categories and sub-categories; communicate sales thresholds to suppliers as part of the product ranking review process; and review sales thresholds on an annual basis prior to the beginning of the fiscal year. 	***
Liquor Industry Development in New Brunswick	New Brunswick Liquor Corporation (ANBL)	2022	1	2	151	We recommend ANBL review and update Bev Hub and sales data applications to ensure historical information can be retrieved.	***
Liquor Industry Development in New Brunswick	New Brunswick Liquor Corporation (ANBL)	2022	1	2	156	We recommend ANBL retain all communications with suppliers which support prices changed during the annual price call process.	***

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Liquor Industry Development in New Brunswick	New Brunswick Liquor Corporation (ANBL)	2022	1	2	169	We recommend ANBL develop and implement a plan to address its legislative requirement to promote the responsible consumption of liquor, to include: <ul style="list-style-type: none"> • goals, targets, and measures against which to evaluate performance; • a communication strategy and implementation plan to promote the responsible consumption of liquor; and • action plans, performance targets and public reporting requirements for programs designed to promote the responsible consumption of liquor, including the mystery shopper program and social responsibility training program. 	***
Liquor Industry Development in New Brunswick	New Brunswick Liquor Corporation (ANBL)	2022	1	2	170	We recommend the ANBL Board of Directors review the corporation's performance in promoting the responsible consumption of liquor, as prescribed in the <i>New Brunswick Liquor Corporation Act</i> . If the board review identifies potential improvements, we recommend the New Brunswick Liquor Corporation implement the changes required to improve performance in promoting the responsible consumption of liquor.	***
Liquor Industry Development in New Brunswick	New Brunswick Liquor Corporation (ANBL)	2022	1	2	174	We recommend ANBL undertake a risk assessment to ensure its pricing policies comply with applicable trade agreements.	***
Liquor Industry Development in New Brunswick	New Brunswick Liquor Corporation (ANBL)	2022	1	2	179	We recommend the ANBL Board of Directors review and update the corporation's by-laws to address potential, perceived or actual situations that increase risk to the corporation's independence from government.	***
Oversight of the Employee Health and Dental Benefit Plan	Finance and Treasury Board	2022	1	3	32	We recommend the Department re-evaluate the Plan's operational structure to determine whether there is a more effective governance model.	***

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Oversight of the Employee Health and Dental Benefit Plan	Finance and Treasury Board	2022	1	3	33	We recommend the Department informed by the outcome of recommendation 3.32 above: <ul style="list-style-type: none"> • update the operating structure of the Plan to include all parties involved in Plan administration; • document and communicate the roles and responsibilities of all parties; and • ensure policies and procedures are documented, approved and followed. 	***
Oversight of the Employee Health and Dental Benefit Plan	Finance and Treasury Board	2022	1	3	43	We recommend the Department assess the Plan's design and implement options that would avoid carrying large deficit balances and the associated interest costs.	***
Oversight of the Employee Health and Dental Benefit Plan	Finance and Treasury Board	2022	1	3	48	We recommend the Department develop and implement a cost containment strategy to stabilize costs while ensuring future sustainability of the Plan.	***
Oversight of the Employee Health and Dental Benefit Plan	Finance and Treasury Board	2022	1	3	53	We recommend the Department in consultation with the Standing Committee on Insured Benefits, establish a risk management process, including an independent assessment of third-party risk management practices.	***
Oversight of the Employee Health and Dental Benefit Plan	Finance and Treasury Board	2022	1	3	62	We recommend the Department evaluate whether the Plan administration contract with Vestcor provides best value for money, such as by completing an Request for Information for Vestcor's services.	***
Oversight of the Employee Health and Dental Benefit Plan	Finance and Treasury Board	2022	1	3	65	We recommend the Department in collaboration with the Standing Committee on Insured Benefits: <ul style="list-style-type: none"> • clarify the cost allocation among the different benefit plans administered by Vestcor; and • ensure Vestcor expenditures are eligible and accurate prior to payment. 	***
Oversight of the Employee Health and Dental Benefit Plan	Finance and Treasury Board	2022	1	3	72	We recommend the Department in collaboration with the Standing Committee on Insured Benefits, establish and communicate performance objectives with specific metrics to measure Plan performance, including third-party contracts.	***

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Oversight of the Employee Health and Dental Benefit Plan	Finance and Treasury Board	2022	1	3	73	We recommend the Department regularly report on Plan performance to key stakeholders, such as the Plan Sponsor and Plan members.	***
Oversight of the Employee Health and Dental Benefit Plan	Finance and Treasury Board	2022	1	3	76	We recommend the Department evaluate whether the Administrative Services Only arrangement continues to provide best value for money for the Plan Sponsor and Plan members.	***
Oversight of the Employee Health and Dental Benefit Plan	Finance and Treasury Board	2022	1	3	78	We recommend the Department verify the financial information reported in the Plan's annual renewal report, before relying upon it for recommended Plan changes.	***
Oversight of the Employee Health and Dental Benefit Plan	Finance and Treasury Board	2022	1	3	80	We recommend the Department analyze claims data periodically to identify: <ul style="list-style-type: none"> • unusual claim patterns; and • suspected fraud or other types of anomalies. 	***
Oversight of the Employee Health and Dental Benefit Plan	Finance and Treasury Board	2022	1	3	82	We recommend the Department implement a process whereby conflict of interest is declared at least annually, by all third parties involved with the Plan.	***
Oversight of the Employee Health and Dental Benefit Plan	Finance and Treasury Board	2022	1	3	85	We recommend the Department benchmark Plan performance against relevant industry benefit data.	***

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