

# Chapter 8

## Follow up on Prior Years’ Recommendations

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# Follow up on Prior Years' Recommendations

## Background

**8.1** We have a strategic goal that departments and agencies accept and implement our recommendations. Consequently, we track both the number of recommendations accepted and the number of recommendations implemented. This chapter reports on those two key performance indicators.

**8.2** This chapter is intended to promote accountability by giving MLAs and the general public information about how responsive departments and agencies have been to our recommendations. We think it is important that MLAs and the public see if departments and agencies are making progress with our recommendations; recommendations that were significant enough to have been brought to the attention of the Legislative Assembly in previous years.

## Scope

**8.3** Our practice is to track the status of our recommendations for four years after they first appear in the Report of the Auditor General. In other words, in this Report for the year ended 31 March 2008, we are tracking progress on recommendations from 2004, 2005 and 2006.

**8.4** To prepare this chapter, we request written updates on progress from the respective departments and agencies. Our requests were mailed in May 2008. This year, the Department of Finance did not respond to our request for an update on our governance audit of NBIMC.

**8.5** Our follow-up work does not involve further auditing of the program that was the subject of our original audit. Rather, we carry out enough procedures on the updates to allow us to conclude the information is plausible in the circumstances. In some cases we request additional documentation to test the accuracy of the progress updates departments and agencies have sent to us. If a department or agency reports that it has implemented a recommendation, we normally do some checking to see if this appears to be the case.

**8.6** In carrying out this checking, we had a scope restriction. As explained in paragraph 8.39, this occurred when the Department of Public Safety refused to show us a legal opinion pertinent to one of our original recommendations.

**8.7** Exhibit 8.1 gives an overview of the status of recommendations by department and agency. Exhibit 8.2 shows the results organized by year of the original audit.

*Exhibit 8.1*  
*Status of recommendations*

Year	Department	Audit area	Recommendations					
			Total	No longer applicable	Implemented	Partially implemented	Agreed/Not implemented	Disagreed
2004	Various	NB Salmon Aquaculture	35	0	12	3	17	3
2004	Environment	Beverage Containers Program	12	2	9	1	0	0
2004	Justice	Pre-Arranged Funeral Services	2	0	2	0	0	0
2004	Regional Development Corporation	Provincially Funded Programs	18	3	10	2	1	2
2004	Social Development	Nursing Home Services	24	0	10	11	3	0
2005	Education	Facilities Maintenance	22	0	9	5	6	2
2005	Health	Prescription Drug Program	8	0	2	1	5	0
2005	NB Power	Governance	22	0	11	6	4	1
2005	Service New Brunswick	Property Assessment for Taxation Purposes	16	0	3	9	3	1
2005	Social Development	Special Care Homes	21	0	9	2	10	0
2006	Business New Brunswick	Community Economic Development Agencies	5	0	2	1	2	0
2006	Health	Health Levy	5	0	1	1	3	0
2006	Justice	Pensions Benefit Act	20	0	3	7	6	4
2006	Natural Resources	Tracking System for Wood Harvested from Private Woodlots	12	0	1	6	4	1
2006	NBIMC (See note)	Governance	9	0	4	3	1	1
2006	Public Safety	NB's Emergency 9-1-1 Service	9	0	3	2	4	0
	<b>Total</b>		<b>240</b>	<b>5</b>	<b>91</b>	<b>60</b>	<b>69</b>	<b>15</b>

Note: Five recommendations on this audit were directed to the Department of Finance. We have not received any response from them, so they are excluded from this table. See paragraph 8.35.

Exhibit 8.2  
Status of recommendations by year

Year	Recommendations					
	Total	No longer applicable	Implemented	Partially implemented	Agreed/Not implemented	Disagreed
2004	91	5	43	17	21	5
2005	89	0	34	23	28	4
2006	60	0	14	20	20	6
Total	240	5	91	60	69	15

**8.8** A good deal of the coverage in this chapter is on the recommendations from 2004. This is because these recommendations have reached the end of the four year follow-up cycle. We are providing the Members of the Legislative Assembly and the general public one last look at those recommendations which the government has not adopted. Following our comments on recommendations from 2004, we do have comments on a couple of recommendations of note from 2005 and 2006.

## Results in brief

**8.9** Exhibit 8.1 shows Departments and agencies had implemented 91 (about 38%) of our recommendations from 2004, 2005 and 2006 by the time we drafted our 2008 Report. We rated another 60 (about 25%) as partially implemented.

## Comments on recommendations from 2004

**8.10** Forty-three, or 47% of the ninety-one recommendations we made in our 2004 Report have not been fully implemented by the government. Of these forty-three recommendations, five are “disagreed with recommendations,” twenty-one are “not implemented” and seventeen are “partially implemented.”

**8.11** Exhibit 8.3 shows all of the forty-three recommendations from 2004 that the government has not fully implemented and their current status. Their current status appears under the column titled “our assessment after four years.” The term “partial” in this column means we have judged the recommendation as partially implemented. The term “not implemented” means we have determined government has not made progress with the recommendation, but neither has it disagreed with it in the responses of the last four years.

**8.12** These 2004 recommendations have reached the end of the four year follow-up cycle. They are in the areas of:

- Salmon Aquaculture;
- Beverage Containers Program;
- Nursing Home Services;

- Provincially funded programs of the Regional Development Corporation; and
- Pre-Arranged Funeral Services.

**8.13** While the percentage of our 2004 recommendations implemented is low, it is primarily because two thirds of the recommendations we made in our salmon aquaculture audit have still not been fully implemented.

**8.14** We cannot compel departments to implement our recommendations, nor should we be able to. Our recommendations are made because we believe that implementing them will improve government programs. Therefore, we encourage Members of the Legislative Assembly to look at these 2004 recommendations which the government has not implemented during upcoming meetings of the Public Accounts Committee.

**8.15** Immediately following Exhibit 8.3, we provide some additional commentary on some of the recommendations from 2004 audits.

## Exhibit 8.3

## Recommendations made in 2004 that were not fully implemented

Department	Audit	Recommendations made in 2004 that were not fully implemented	Our assessment after 4 years
Environment and Local Government	Beverage Containers Program	We recommended the Department publish an annual report for the Beverage Containers Program that complies with the <i>Beverage Containers Act</i> and the government's policy on annual reports.	Partial
Social Development	Nursing Home Services	The Department should ensure nursing homes are complying with all provincial nursing home standards before issuing a license.	Partial
		The Department should take immediate corrective action to comply with the legislation for licensing nursing homes which requires all facilities meeting the definition of a nursing home to be licensed. This corrective action may require changes to the practices, to the legislation or to both.	Not implemented
		The Department should review its inconsistent practice of licensing nursing home services provided to veterans and make appropriate changes if necessary.	Partial
		The Department should develop documented policies and procedures to guide the inspectors in conducting consistent inspections at nursing homes. Monitoring practices should be developed to ensure the policies and procedures are followed and updated as needed.	Partial
		The Department should review their inspection reporting process and address areas of inefficiency and inconsistency.	Partial
		The Department should develop and document procedures for enforcing the standards. Using temporary licenses and publicly reporting inspection results should be considered as enforcement actions.	Partial
		The Department should monitor its enforcement actions to ensure all licensed nursing homes comply with the provincial standards for safe and proper care.	Partial
		The Department should develop documented policies and procedures to ensure complaints received from the public are investigated promptly, documented consistently, monitored to identify trends and considered during the licensing process. The Department should monitor compliance with the documented procedures to ensure the proper processing of complaints received from the public.	Partial
		The Department should define "major incidents" and develop documented policies and procedures to ensure incidents reported by the nursing homes are addressed promptly, documented consistently, monitored to identify trends and considered during the licensing process. The Department should monitor compliance with the documented procedures to ensure the proper processing of major incidents reported by the nursing homes.	Partial
		The Department should develop sufficient appropriate monitoring procedures for the nursing home services program.	Partial
		The Department should review the legislation for nursing homes and initiate amendments as appropriate.	Not implemented
		The Department should expand the application of the policy regarding criminal record checks to include the employees of nursing homes.	Partial
		To measure the effectiveness of the nursing home services program, the Department should establish program goals, performance indicators and monitoring procedures for evaluating performance.	Partial
		To provide better accountability to the public, the Department should report publicly on the performance of the nursing home services program.	Not implemented

Department	Audit	Recommendations made in 2004 that were not fully implemented	Our assessment after 4 years
Regional Development Corporation	Provincially Funded Programs and Projects	We recommended RDC develop measurable objectives for each of its Funds. Objectives should reflect specific statements of results to be achieved over a specified period of time.	Not implemented
		We recommended RDC monitor the stated outcomes of funded projects for an appropriate period of time to determine what, if any, the longer term benefits were.	Disagreed
		We recommended RDC's report to Cabinet include information on the success of projects in order to allow timely decisions to be made.	Partial
		We recommended RDC ensure a formal evaluation is done upon program conclusion. Results of such an evaluation should be reported to the Legislative Assembly and the public.	Disagreed
		RDC should ensure its annual report is in compliance with government policy. Specifically its reporting should include: a clear account of goals, objectives and performance indicators; the extent to which a program continues to be relevant; how well the organization performed in achieving its plans; how well a program was accepted by its client groups; actual and budgeted financial information in summary form and a narrative explaining major variances as well as other aspects of financial reporting. In the case of RDC other important aspects of financial performance could be a description of program dollars spent to date, the total budget for the comparative period and a record of the cumulative amounts of funds provided to a single organization over the time span of a program.	Partial
Agriculture, Fisheries and Aquaculture / Environment and Local Government / Natural Resources	New Brunswick Salmon Aquaculture	We recommended the Province develop and implement a comprehensive strategy for the development of a sustainable New Brunswick aquaculture industry, including establishing performance indicators that can be used for public reporting purposes. The process of developing that strategy should include consultation with all involved organizations to develop consensus on how aquaculture should be practiced in New Brunswick and how associated risks should be managed. A good starting point would be the development of a common definition for "sustainable aquaculture".	Not implemented
		We recommended that affected provincial departments work with federal departments, CCFAM and /or other federal/provincial committees as necessary to rectify ongoing coordination problems between the two levels of government.	Not implemented
		We recommended the Province advocate for revisions to the existing Canada-New Brunswick Memorandum of Understanding on Aquaculture Development to better reflect and clarify current practices and issues of concern.	Not implemented
		We recommended that DAFA develop a strategy covering industry compensation for catastrophic losses, in consultation with industry and the government of Canada. The strategy should clearly establish who is responsible for managing the risks of catastrophic losses and how those risks are to be managed. In general, we feel that producers should be assigned responsibility for managing this risk.	Not implemented
		We recommended the goals and objectives for provincial involvement in market risk management be clearly defined as part of the development of a provincial strategy for salmon aquaculture.	Not implemented
		We recommended the provincial salmon aquaculture strategy address existing space limitations for cage culture sites in New Brunswick. That strategy should include a planned approach for determining the number of sites the Bay of Fundy area can sustain in the long term and a process to be followed in moving towards that target.	Not implemented
		We recommended that provincial aquaculture licenses should not be issued, nor should onsite activities be allowed, until all necessary regulatory approvals have been obtained. Further, significant penalties should be in place and be applied where producers commence activities before a commercial aquaculture license has been issued.	Not implemented
		We recommended the Province consider the option of setting up an integrated coastal zone management system in developing a provincial strategy for aquaculture.	Not implemented
		We recommended that DAFA work with other federal and provincial regulators as necessary to try to improve the turnaround time for site applications.	Not implemented
		We recommended that, as planned, DAFA require proof that an applicant has consulted with the local harbour authority to ensure access to adequate wharf facilities as part of the site approval process.	Not implemented

Department	Audit	Recommendations made in 2004 that were not fully implemented	Our assessment after 4 years
Agriculture, Fisheries and Aquaculture / Environment and Local Government / Natural Resources	New Brunswick Salmon Aquaculture	We recommended that maximum stocking density standards be developed for alternative species of finfish. Approved production limits for those alternate species should be based upon those standards.	Not implemented
		We recommended that DAFA follow up where there are deficiencies in information provided by producers.	Partial
		We further recommended that enforcement activities be sanctioned by DAFA where producers fail to provide requested monitoring information.	Not implemented
		We recommended the DAFA monitoring and enforcement section monitor compliance with license terms relating to: the species and strains of fish that may be stocked; the maximum holding unit capacity of cages on a site; and the maximum stocking density permitted at the site. Appropriate action should be taken where cases of non-compliance with these license terms are encountered.	Partial
		We recommended the DAFA monitoring and enforcement section extend compliance monitoring activities associated with site approved production limits to include the following steps: obtaining data on mortalities that occurred during the grow out period; obtaining information on fish escapes; obtaining data on deliveries/sales to processing plants; reconciling delivery/sales data, fish escapes, and mortalities during the grow out period with beginning stock numbers (i.e. figures from work currently being done by DAFA monitoring and enforcement section); and where unexplained overages are encountered in sales/deliveries, looking at feed usage, pesticide usage, etc. to build a legally enforceable case against the producer.	Not implemented
		We recommended that DAFA set license requirements including as a minimum: a requirement that adequate containment systems be in place; and a requirement that the circumstances and magnitude of any fish escapes be reported immediately. Those requirements should be added to new licenses and to existing licenses upon renewal.	Not implemented
		We further recommended that where a fish escape is reported, DAFA should ensure that appropriate action is taken to mitigate the effects of the escape and reduce the incidence of future escapes at that site.	Not implemented
		We recommended the Province, as part of developing a comprehensive strategy for the New Brunswick aquaculture industry, determine responsibility for monitoring the effects of pesticides used at cage sites on the environment and the effects of cage culture operations on migrating fish and birds.	Not implemented
		We recommended that DAFA monitor lessee compliance with the terms of aquaculture leases for which DAFA has been designated authority by DNR. In particular, DAFA should ensure that all lessees maintain at least \$2,000,000 in public liability insurance, consistent with DNR administered Crown land leases.	Disagreed
		We recommended that DNR ensure that DAFA is monitoring compliance with aquaculture leases, pursuant to DNR's responsibilities under Section 3(1) of the <i>Crown Lands and Forests Act</i> .	Disagreed
		We recommended that a requirement for reporting to DNR related to any potential impacts of aquaculture operations on fish and wildlife habitat be included as part of the previously recommended memorandum of understanding for aquaculture between DNR and DAFA, and that DNR take any necessary corrective action when presented with such information.	Disagreed
		We recommended that DAFA take appropriate steps to ensure that necessary information is accessible by provincial departments and publicly reportable, including seeking legal opinions where necessary. Where legal restrictions apply, DAFA should give consideration to proposing changes to the existing <i>Aquaculture Act</i> and Regulation to remove those restrictions in conjunction with the review of that legislation currently being conducted by the department.	Not implemented
		We recommended that each involved department establish procedures to measure and report on the effectiveness of provincial programs that impact on the salmon cage culture industry. Reporting should be clearly linked to the objectives of those programs and appear in departmental annual reports.	Partial

**Salmon Aquaculture**

Recommendations					
Total	No longer applicable	Implemented	Partially implemented	Agreed/Not implemented	Disagreed
35	0	12	3	17	3

**8.16** In 2004 the Auditors General of Canada, British Columbia and New Brunswick simultaneously tabled separate reports in our respective legislatures on salmon-related issues. Our report looked at the Salmon Aquaculture industry in New Brunswick. In doing so, we made recommendations to three different departments-

- the Department of Agriculture, Fisheries and Aquaculture, (now known as the Department of Agriculture and Aquaculture);
- the Department of the Environment and Local Government, (now known as the Department of Environment); and
- the Department of Natural Resources

**8.17** We made 35 recommendations covering three main areas:

- risks associated with the salmon cage culture industry;
- regulatory activities; and
- public effectiveness reporting.

**8.18** The three departments implemented only 12 of the 35 recommendations. We are disappointed in this lack of progress.

***Beverage Containers  
Program - Department of  
Environment***

**8.19** This audit followed up on our earlier work on the program in 1994. We made 12 recommendations. The Department of Environment implemented nine and partially implemented another. Two recommendations regarding the recycling of dairy containers are no longer applicable as these containers are now recycled in blue box programs province-wide, versus an approach set out in a Memorandum of Understanding with the dairy industry that was in place when we made our 2004 recommendations.

**8.20** Overall, the Department took our work seriously. The one recommendation that the Department only partially implemented related to performance reporting required under the *Beverage Containers Act*. As we show in Chapter 7, inadequate performance reporting is an issue in far more than this one government program.

***Nursing Home Services  
Program - Department of  
Social Development***

**8.21** This audit made twenty-four recommendations aimed at improving the Department's inspection practices for nursing homes and the related legislation. The Department of Social Development (known as the Department of Family and Community Services) implemented or partially implemented twenty-one of our twenty-four recommendations. As in the case of the Beverage Containers Program, one which they have not implemented is for improved performance reporting.

***Provincially Funded  
Programs of the Regional  
Development Corporation***

**8.22** In 2004, we carried out audit work at the Regional Development Corporation (RDC) to determine if it had satisfactory procedures in place to measure and report on the effectiveness of its provincially funded programs and projects. RDC implemented ten of our eighteen recommendations and partially implemented another two. Three of the recommendations became no longer applicable.

**8.23** One recommendation that RDC seems to disagree with is our recommendation that **RDC monitor the stated outcomes of funded projects for an appropriate period of time to determine what, if any, the longer term benefits were.**

**8.24** For example, if RDC's funding was linked to employing twenty-three people for a period of five years, we thought they would want to know what happened after the funding stopped. Would the twenty-three employees still have jobs? Had RDC, in effect, created employment? RDC informed us it would be difficult to attribute results to RDC's funding arrangement once the funding relationship had ended.

**8.25** Another disagreement occurred when we recommended RDC **ensure a formal evaluation is done upon program conclusion. Results of such an evaluation should be reported to the Legislative Assembly and the public.**

**8.26** RDC does not seem to have a problem with performing the evaluations, but rather with the notion of tabling the evaluation reports in the Legislative Assembly. RDC informed us that "the process by which RDC reports to the public is through the tabling its annual report at the Legislative Assembly and by presentation, in detail, to the Crown Corporations Committee."

***Prearranged Funeral  
Services - Department of  
Justice***

**8.27** We made two recommendations to the Department of Justice on how it might better protect the interests of the public with respect to pre-arranged funerals. The Department had implemented both

recommendations by the time of our 2007 Report so there was no need to do further follow-up this year.

## **Comments on recommendations from 2005 and 2006**

### ***Comments on Recommendation from 2005 Audit of SNB***

**8.28** In 2005 we carried out an audit at Service New Brunswick (SNB) of Property Assessment for Taxation Purposes. Our final recommendation in this audit was that SNB disclose in its annual report operating results for each line of business.

**8.29** In 2005 SNB responded:

*The Corporation follows generally accepted accounting principles (GAAP). As noted in the report, the requirements of GAAP for segmented reporting do not apply to SNB. While the information is available internally and shared from time to time with relevant stakeholders, the cost of providing such breakdown in audited financial statements would far exceed its value to general readers.*

**8.30** The 2007 response was virtually identical:

*While SNB does follow generally accepted accounting principles (GAAP), the GAAP requirements for segmented reporting do not apply to SNB. This information is available internally to management and our Board of Directors. However, at this time, we consider the cost of providing segmented reporting in audited financial statements would far exceed its value to general readers.*

**8.31** This year SNB responded simply by writing *Nothing further to add.*

**8.32** We are not able to understand why, since this information is available internally, the Corporation is so unwilling to disclose it in the annual report to Members of the Legislative Assembly and the general public. It seems perplexing that there would be much additional cost in “providing such a breakdown” given that SNB apparently has the information already. We fail to see how these costs “would far exceed its value.” We believe that public accountability will help SNB better manage its costs, and will demonstrate due regard for the economy and efficiency of government programs.

### ***Comments on Recommendations from 2006 Audit of NBIMC Governance***

**8.33** This audit dealt to a large degree with governance practices of the New Brunswick Investment Management Corporation (NBIMC) and we addressed most of our recommendations to the NBIMC board and management. Management at NBIMC appears to be very sincere

in wanting to implement eight of our nine recommendations. We found NBIMC had implemented four of them and partially implemented another three by the time we carried out our first follow up action this year. We did, however, have a number of recommendations that we addressed to the Department of Finance that we were not as pleased with in terms of implementation.

**8.34** When we wrote the Department of Finance with our original report in 2006, we stated,

*While we invite you to provide any comments you have that you would like included in our public report, we particularly would like to draw your attention to the following sections of the report:*

- *Pages 8-9 Strategic Plan*
- *Pages 10-11 Deputy Minister of Finance - ex-officio board member*
- *Pages 15-17 Letter of expectations*
- *Pages 24-25 Continuity of board membership*
- *Page 28 Revisiting the role of NBIMC*
- *Page 29 Reviewing and updating the NBIMC Act*

**8.35** The Department of Finance declined our invitation and did not choose to respond to our original 2006 report. Further, it did not respond to our written enquiries this year. When we pursued the matter by verbal contact, we were informed the Department would not be responding. Therefore, we excluded them from Exhibit 8.1.

**8.36** We also would like to note that it appears that NBIMC is in disagreement with one of our 2006 recommendations. In 2006, we recommended that **NBIMC should either:**

- **adjust the investment policies of the three pension plans to conform with provincial expectations with regard to Section 17(5) of the NBIMC Act; or, in the absence of direction from the Province,**
- **eliminate the requirement in their current investment policy that up to two percent of assets they administer be invested within New Brunswick on the same basis as other investment decisions.**

**8.37** We did not receive a response from NBIMC to update this particular recommendation in 2008. Based on our enquiry and

review of documentation, it appears that NBIMC is basically disagreeing with this recommendation. We do not intend to follow up on it next year.

*Comments on  
Recommendations from 2006  
re NB's Emergency 9-1-1  
Service*

**8.38** In this work in the Department of Public Safety we recommended that **the Department make a clear public statement on their intentions for the regionalization of fire dispatch and ensure that they have legislated authority to perform their intentions.**

**8.39** The Department told us that it now has a legal opinion stating that it has legislated authority to regionalize fire dispatch. Although we requested a copy of the legal opinion, the Department refused to provide it to us.

**General comments on  
the implementation of  
recommendations**

**8.40** Our recommendations are intended to improve government programs. We undertake our annual follow-up of our recommendations to determine if the changes we identified are being put in place. We do not have the resources to do extensive investigation into the extent of departmental implementation. We hope that the Public Accounts and Crown Corporations Committees will use this chapter to hold government accountable for implementing our recommendations.

**8.41** Exhibit 8.4 reports government's progress (or lack thereof) in implementing our recommendations over the past number of years.

*Exhibit 8.4  
Implementation of recommendations*

Year	Number of Recommendations	Recommendations Implemented Within		
		Two Years	Three Years	Four Years
1999	99	35%	42%	42%
2000	90	26%	41%	49%
2001	187	53%	64%	72%
2002	147	39%	58%	63%
2003	114	31%	35%	42%
2004	91	30%	38%	49%
2005	89	27%	38%	
2006	65	22%		
<b>Total</b>	<b>882</b>			

**8.42** When we look at the results of our follow-up work, we see some encouraging signs from some departments. In paragraph 6.55 of last year's report we drew special attention to the Department of Social Development (then known as the Department of Family and

Community Services) for its diligence in implementing our recommendations. This year we saw more of the same.

**8.43** In looking at the audits where the four year follow-up cycle finished this year, we also saw encouraging signs with the audits of the Beverage Containers Program, Pre-arranged funerals, and RDC's provincially funded programs.

**8.44** And this year we also had the unusual circumstance where a department approached us about continuing to work on our recommendations even though our follow-up period had already expired. In 2007, we finished our four years of follow-up on our 2003 audit of absenteeism management. The Office of Human Resources (OHR) was the lead agency for this audit. We reported last year that the OHR disagreed with eight of our recommendations and had not implemented them.

**8.45** This year, the Office of Human Resources showed a renewed interest in implementing those eight "disagreed" recommendations as well as one other that the OHR had not fully implemented. OHR could have chosen to place its energies on other matters, as we would not have been reporting on these 2003 recommendations again. But the OHR approached us to discuss its intent to continue working with these recommendations.

**8.46** Following some initial discussion, we met with OHR staff twice in the last few months. We reviewed documentation outlining progress on the recommendations. We were impressed by the diligence and creativity shown in reviving work on these 2003 recommendations. For example, one of our recommendations called for the OHR to develop a formalized trigger in the leave tracking system that would signal managers to sit down with employees and review absenteeism fitting certain parameters programmed into the system. OHR determined that given the age of the system, it might not make economic sense to build the so-called trigger. It has, however, made managers aware of an existing software tool that can assist in monitoring absences. And it has developed policy and guides that document ways in which managers can address absenteeism issues with employees. In other words, OHR is striving to meet the recommendation's intent.

**8.47** On the other hand, the NB Salmon Aquaculture program, which included recommendations to three departments, still has 23 of its 35 recommendations not implemented. And Exhibit 8.4 shows a

rather poor implementation rate in general since 1999 for the bulk of our work.

**8.48** Some cases are particularly difficult to understand, such as the case with Service New Brunswick being unwilling to publish segmented financial information when it already has the information available. Or the case of RDC being unwilling to table its evaluation reports could also be noted.