

Appendix IV

Detailed Status Report of Recommendations Since 2015

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: <ul style="list-style-type: none"> ○ 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>; • a detailed risk analysis is completed when developing funding agreements and necessary clauses are included to address identified risks to the Province; including: <ul style="list-style-type: none"> ○ an appropriations clause based on legal advice to ensure proper budget authority is obtained; and ○ a clause requiring financial 	Implemented
	Finance and Treasury Board					Implemented	

						<p>reports follow Public Sector Accounting Standards;</p> <ul style="list-style-type: none"> a sufficient multi-year appropriation is obtained to cover all legally committed funding over the life of the agreement. 	
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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