

Appendix B  
Detailed Status Report of  
Auditor General  
Recommendations Since 2007

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
NBCUDIC	NBCUDIC	2007	2	2	100	We therefore recommend the Province either give NBCUDIC the authority, independence and resources it needs to fulfill its mandate, or consider dissolving NBCUDIC.	Implemented
NBCUDIC	NBCUDIC	2007	2	2	101	We recommend the Province disclose its obligation for deposit insurance in the notes to the Province's financial statements.	Implemented
NBCUDIC	NBCUDIC & Justice & Finance	2007	2	2	102	We recommend the Province amend the <i>Credit Unions Act</i> to clearly state the Province's obligation for deposit insurance.	Implemented
NBCUDIC	NBCUDIC	2007	2	2	103	We recommend the Superintendent review the practice of recording general provisions against accounts receivable by all credit unions to ensure consistency and to eliminate the need to make adjustments for regulatory purposes.	Disagree
NBCUDIC	NBCUDIC	2007	2	2	105	We recommend the Department of Justice and Consumer Affairs amend the <i>Credit Unions Act</i> to clarify NBCUDIC's ability to access information about credit unions and stabilization boards.	Implemented
NBCUDIC	NBCUDIC	2007	2	2	106	We recommend the Province review the composition of the NBCUDIC board and make changes to the <i>Credit Unions Act</i> to ensure the board can act independently.	Implemented
NBCUDIC	NBCUDIC	2007	2	2	107	We recommend NBCUDIC and the Credit Unions, Cooperatives, and Trust Companies branch of the Department amend their memorandum of understanding to include specific operating parameters such as length of time to fill positions and establishing work priorities.	Not Implemented
NBCUDIC	NBCUDIC & Justice	2007	2	2	108	We recommend that NBCUDIC and the Department establish a minimum value for the Deposit Insurance Fund. If the existing balance is determined to be insufficient, a funding plan with appropriate levies should be put in place.	Not Implemented
NBCUDIC	NBCUDIC	2007	2	2	109	As we stated in our management letter resulting from our financial audit of NBCUDIC, we recommend that the Corporation revisit the methodology used to calculate the level of net assets to be maintained in the deposit insurance fund.	Implemented
NBCUDIC	NBCUDIC	2007	2	2	110	We recommend the Province provide NBCUDIC with a specific process to access funds in order for NBCUDIC to fulfill its purposes as stated in the Act.	Implemented
NBCUDIC	NBCUDIC	2007	2	2	111	Because of NBCUDIC's reliance on the work of the superintendent, NBCUDIC should request the superintendent to carry out more frequent inspections of stabilization boards as required by the <i>Credit Unions Act</i> .	Not Implemented
NBCUDIC	NBCUDIC	2007	2	2	112	We recommend NBCUDIC review the content of its annual report to comply with government's annual report policy.	Not Implemented

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<i>Private Occupational Training Act</i>	Post-Secondary Education, Training and Labour	2007	2	3	25	We recommended the Department clearly disclose in its mandate which students are protected.	Implemented
<i>Private Occupational Training Act</i>	Post-Secondary Education, Training and Labour	2007	2	3	34	We recommended the Department re-assess the exempt status of internet based private occupational training organizations to determine if they should continue to be exempt from the Act.	Not Implemented
<i>Private Occupational Training Act</i>	Post-Secondary Education, Training and Labour	2007	2	3	39	We recommended, if religious schools are to continue to be considered exempt, that the Department amend the regulation to clarify their status.	Not Implemented
<i>Private Occupational Training Act</i>	Post-Secondary Education, Training and Labour	2007	2	3	43	We recommended the Department apply the Act to flight schools.	Not Implemented
<i>Private Occupational Training Act</i>	Post-Secondary Education, Training and Labour	2007	2	3	78	We recommended the Department develop a policy to guide it with respect to the frequency, the scope, and the monitoring of inspections.	Implemented
<i>Private Occupational Training Act</i>	Post-Secondary Education, Training and Labour	2007	2	3	83	We recommended the Department consider developing a single audit function to carry out the inspection duties of the Private Occupational Training Branch and the Student Financial Services Branch.	Implemented
<i>Private Occupational Training Act</i>	Post-Secondary Education, Training and Labour	2007	2	3	89	We recommended the Department improve its monitoring of the advertising of private occupational training organizations in New Brunswick.	Implemented
<i>Private Occupational Training Act</i>	Post-Secondary Education, Training and Labour	2007	2	3	93	We recommended the Department clarify the purpose of instructor registration, and look for ways to use this process to ensure the instructors have proper qualifications.	Not Implemented
<i>Private Occupational Training Act</i>	Post-Secondary Education, Training and Labour	2007	2	3	96	We recommended the Department implement procedures to ensure students will be able to access their transcripts in the event of school closures.	Not Implemented
<i>Private Occupational Training Act</i>	Post-Secondary Education, Training and Labour	2007	2	3	100	We recommended the Department clarify its role and communication with respect to its activities relating to the quality of education delivered by private occupational training organizations.	Implemented
<i>Private Occupational Training Act</i>	Post-Secondary Education, Training and Labour	2007	2	3	118	We recommended the Department ensure that the protection it communicates is consistent with the provisions of the Act.	Implemented
<i>Private Occupational Training Act</i>	Post-Secondary Education, Training and Labour	2007	2	3	126	We recommended the Department implement legislative or regulatory measures so that the Receiver General of Canada and the Minister of Finance of New Brunswick are able to receive refunds directly from the Training Completions Fund, when applicable, without the need for affected students to apply for such compensation.	Not Implemented
<i>Private Occupational Training Act</i>	Post-Secondary Education, Training and Labour	2007	2	3	129	We recommended the Department develop policy and procedures to guide it in determining which of those students who are owed refunds have outstanding student loans or were grant recipients.	Implemented
<i>Private Occupational Training Act</i>	Post-Secondary Education, Training and Labour	2007	2	3	140	We recommended the Department evaluate the viability of extending the security requirement beyond the current two year time period.	Not Implemented
<i>Private Occupational Training Act</i>	Post-Secondary Education, Training and Labour	2007	2	3	145	We recommended the Department consult an actuary to assess the appropriateness of the 1% levy of tuition fees for the Training Completions Fund.	Disagree
<i>Private Occupational Training Act</i>	Post-Secondary Education, Training and Labour	2007	2	3	152	We recommended the Corporation have documented procedures to follow in the event of a large claim against the Fund.	Disagree

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<i>Private Occupational Training Act</i>	Post-Secondary Education, Training and Labour	2007	2	3	160	We recommended the Department expand its inspection procedures with respect to the completeness of Training Completion Fund revenues.	Implemented
<i>Private Occupational Training Act</i>	Post-Secondary Education, Training and Labour	2007	2	3	166	We recommended the Corporation develop an appropriate investment policy and invest the funds accordingly.	Disagree
<i>Private Occupational Training Act</i>	Post-Secondary Education, Training and Labour	2007	2	3	174	We recommended the Corporation develop a policy to guide it in determining when to provide refunds to students who are subject to unexpected organization closures.	Disagree
<i>Private Occupational Training Act</i>	Post-Secondary Education, Training and Labour	2007	2	3	183	We recommended the Department develop policy to clearly define the extent of refunds in the event that refunds are required.	Not Implemented
<i>Private Occupational Training Act</i>	Post-Secondary Education, Training and Labour	2007	2	3	196	We recommended the Department develop a more comprehensive list of performance indicators.	Not Implemented
<i>Private Occupational Training Act</i>	Post-Secondary Education, Training and Labour	2007	2	3	200	We recommended the Department report on the effectiveness of the protection program for students enrolled in private occupational training organizations in New Brunswick through its annual report.	Disagree
<i>Private Occupational Training Act</i>	Post-Secondary Education, Training and Labour	2007	2	3	210	We recommended the Department amend the fee structure of the Branch with the objective of eventually making the Branch self sufficient.	Not Implemented
Wildlife Trust Fund	Natural Resources	2007	2	4	30	We recommended the Council set documentation standards that reflect the size and complexity of the grants.	Disagree
Wildlife Trust Fund	Natural Resources	2007	2	4	36	We recommended the Council establish a written policy regarding the applicants' contributions to the project that considers the following: <ul style="list-style-type: none"> <li>• requiring either a written representation from the in-kind donor or an independent appraisal of the value of significant in-kind donations; and</li> <li>• assessing the appropriateness of allowing grant recipients to use public funds to cover off the required private funding.</li> </ul>	Implemented
Wildlife Trust Fund	Natural Resources	2007	2	4	39	We recommended the Council review the primary revenue source of the fund to determine if it continues to provide the level of funding necessary to meet the objectives of the Wildlife Trust Fund.	Implemented
Wildlife Trust Fund	Natural Resources	2007	2	4	43	We recommended the Council facilitate the acceptance of donations from the public through the use of official tax receipts.	Implemented
Program Evaluation	Health	2007	2	5	26	We recommend DOH set appropriate formal program evaluation guidelines that specify standard departmental approaches to program evaluation for reference by the evaluators of departmentally-administered programs.	Not Implemented
Program Evaluation	Health	2007	2	5	27	We recommend DOH ensure that appropriate formal documented evaluation plans have been developed for all programs under its administration.	Not Implemented
Program Evaluation	Health	2007	2	5	28	We recommend DOH ensure that appropriate provincial performance expectations are set for each program they administer and that those performance expectations (i.e. objectives, performance indicators and targets) are communicated to the RHAs.	Not Implemented
Program Evaluation	Health	2007	2	5	29	We recommend DOH act as the provincial coordinator for evaluative work on departmentally-administered programs.	Not Implemented
Program Evaluation	Health	2007	2	5	30	We recommend DOH monitor evaluative work to ensure that evaluation plans are being carried out as intended.	Implemented

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Program Evaluation	Health	2007	2	5	31	We recommend DOH ensure that it receives regular reports from RHAs for each program it administers covering the continued relevance, cost-effectiveness, and success of that program in achieving provincial performance expectations. Further, DOH should ensure that pertinent comparative information is shared among all RHAs.	Not Implemented
Program Evaluation	Health	2007	2	5	32	We recommend that all program evaluation reports prepared for DOH-administered programs be widely distributed among program managers in the department and in the RHAs.	Implemented
Program Evaluation	Health	2007	2	5	33	We recommend DOH improve program reporting in its annual report by providing information on the continued relevance and success of each program it administers. It should also consider including program cost-effectiveness information in departmental annual reports.	Implemented
Investment Performance and Cost Analysis	NBIMC	2008	2	2	48	We recommended NBIMC disclose the actual performance of the individual unit trust funds in the Corporation's annual report.	Implemented
Investment Performance and Cost Analysis	NBIMC & Finance	2008	2	2	56	We recommended the Minister of Finance provide NBIMC with clearly defined performance expectations including targets.	Not Implemented
Investment Performance and Cost Analysis	NBIMC & Finance	2008	2	2	106	We recommended the Minister of Finance commission an independent technical assessment of NBIMC's investment policy including the asset mix decision for each of the three pension funds.	Not Implemented
Investment Performance and Cost Analysis	NBIMC & Finance	2008	2	2	108	We recommended the Minister of Finance re-examine the Province's approach to the investment management of its large funds and identify opportunities where NBIMC could provide advice, investment management and trustee services.	Not Implemented
Investment Performance and Cost Analysis	NBIMC & Finance	2008	2	2	120	We recommended the Minister of Finance document a formal pension plan funding policy for the Public Service Superannuation Plan, Teachers' Pension Plan and the Provincial Court Judges' Pension Plan.	Not Implemented
Investment Performance and Cost Analysis	NBIMC & Finance	2008	2	2	200	We recommended, as part of its performance expectations, the Minister of Finance establish value-added targets for NBIMC's function of actively managing investments.	Not Implemented
Investment Performance and Cost Analysis	NBIMC	2008	2	2	212	We recommended NBIMC include, in its annual report, information about its incentive program.	Implemented
Investment Performance and Cost Analysis	NBIMC	2008	2	2	216	We recommended NBIMC include more performance information in its annual report.	Implemented
Investment Performance and Cost Analysis	NBIMC & Finance	2008	2	2	219	We recommended the Minister of Finance and NBIMC agree on a formula to establish the total amount of incentive pay that NBIMC may distribute each year.	Not Implemented

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Superintendent of Credit Unions	Superintendent of Credit Unions	2008	2	3	33	As part of the inspection process, we recommended the Superintendent of Credit Unions assess the systems that collect and produce data in the financial analysis from the stabilization boards, in order to determine whether he can rely on the information.	Implemented
Superintendent of Credit Unions	Superintendent of Credit Unions	2008	2	3	41	We recommended the Superintendent find a regular and consistent way of monitoring the quality and liquidity of the stabilization fund of RMA.	Implemented
Superintendent of Credit Unions	Superintendent of Credit Unions	2008	2	3	53	We recommended the Superintendent establish a process to satisfy himself as to whether the identified weaknesses in the inspection process are significant, and if so, perform compensating procedures in order to address those weaknesses.	Implemented
Superintendent of Credit Unions	Superintendent of Credit Unions	2008	2	3	59	We recommended the Superintendent ensure that appropriate safeguards are in place to eliminate or reduce potential threats to the independence of the auditors of credit unions.	Implemented
Superintendent of Credit Unions	Superintendent of Credit Unions	2008	2	3	63	We recommended the Superintendent of Credit Unions inspect the stabilization boards annually.	Not Implemented
Superintendent of Credit Unions	Superintendent of Credit Unions	2008	2	3	67	We recommended more frequent monitoring information be provided to the Superintendent to monitor the quality and liquidity of RMA's stabilization fund.	Implemented
Superintendent of Credit Unions	Superintendent of Credit Unions & Justice	2008	2	3	73	We recommended the Department pursue changes to the position classifications to allow the branch to attract qualified, experienced professionals, enabling it to fill the vacant positions necessary to fulfill its duties.	Implemented
Superintendent of Credit Unions	Superintendent of Credit Unions	2008	2	3	87	We recommended the Superintendent monitor the compliance of credit unions and stabilization boards with the <i>Credit Unions Act</i> with regard to business operations.	Implemented
Superintendent of Credit Unions	Superintendent of Credit Unions & Justice	2008	2	3	101	We recommended the Department of Justice and Consumer Affairs comply with the requirements of the annual report policy with respect to the content concerning the work of the Superintendent of Credit Unions in its annual report.	Not Implemented
Superintendent of Credit Unions	Superintendent of Credit Unions & Justice	2008	2	3	105	We recommended the Department examine the conflicting roles of the Superintendent and make changes where appropriate.	Not Implemented
Environmental Impact Assessment	Environment	2008	2	4	67	We recommended Appendix C of the Registration guide be amended to require public meetings to be held during the determination review phase for every registered project unless the proponent is able to provide evidence to the branch that such a meeting would not add value to the public consultation process.	Not Implemented
Environmental Impact Assessment	Environment	2008	2	4	69	We further recommended a representative of the branch should attend each public meeting held during the determination review phase of a proposed project.	Not Implemented
Environmental Impact Assessment	Environment	2008	2	4	102	We recommended the DENV website provide, on a project by project basis, a rationale for certificates of determination and EIA approvals issued and explanations as to how major concerns raised by the proponent and/or stakeholders during the review process have been addressed.	Implemented
Environmental Impact Assessment	Environment	2008	2	4	142	We recommended DENV should develop, implement, and maintain a formal monitoring process that allows it to adequately monitor proponent compliance with conditions of Certificates of Determination and EIA approvals and commitments made in registration and other documents. Such a process should include the requirement for the Project Assessment and Approvals branch to verify proponent assertions about their compliance with those conditions.	Not Implemented

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Environmental Impact Assessment	Environment	2008	2	4	144	We also recommended DENV should present sufficient information on its website to keep the public up to date about the compliance status of projects for which Certificates of Determination or EIA approvals have been issued.	Implemented
Environmental Impact Assessment	Environment	2008	2	4	161	We recommended the Project Assessment and Approvals Branch develop and implement an effectiveness reporting system for the EIA program.	Not Implemented
Environmental Impact Assessment	Environment	2008	2	4	177	We recommended DENV complete its review of the EIA Regulation and make necessary modifications to the Regulation to bring it up to date.	Not Implemented
Environmental Impact Assessment	Environment	2008	2	4	178	Further, we recommended Schedule A to the Regulation be reviewed to ensure that all types of projects that could potentially have a significant negative impact on the environment are listed for registration, thereby making the list comprehensive and establishing branch responsibility for the coordination of all EIAs.	Not Implemented
Timber Royalties	Natural Resources	2008	2	5	76	We recommended the Department of Natural Resources record timber royalty revenue on a gross basis and record an expenditure for the amount deducted from royalty payments by licensees to cover the costs incurred in the management of Crown lands.	Implemented
Timber Royalties	Natural Resources	2008	2	5	84	We recommended the Department implement a new system to determine fair market value.	Implemented
Timber Royalties	Natural Resources	2008	2	5	88	We recommended the new system establish royalty rates on a regional basis.	Not Implemented
Timber Royalties	Natural Resources	2008	2	5	92	We recommended the Department implement a new timber royalty system that allows the royalties charged to reflect changes in market indices on a frequent basis, which would be at least quarterly.	Not Implemented
Adult Literacy Services	Post-Secondary Education, Training and Labour	2008	2	6	p.205	The Department should determine the relevance of its current strategic approach (" <i>Policy Statement on Adult and Lifelong Learning</i> ") and update it as necessary.	Implemented
Adult Literacy Services	Post-Secondary Education, Training and Labour	2008	2	6	p.205	To enhance the strategic direction for its adult literacy support, the Department should develop strategies to increase public awareness of New Brunswick's literacy situation and the programs available, and to promote improvement in literacy skills.	Implemented
Adult Literacy Services	Post-Secondary Education, Training and Labour	2008	2	6	p.205	To provide better strategic direction for its adult literacy support, the Department should ensure that strategic documents identify target groups and their needs for adult literacy programs.	Implemented
Adult Literacy Services	Post-Secondary Education, Training and Labour	2008	2	6	p.205	To facilitate the implementation of its strategic plan for adult literacy support, the Department should ensure that each action is specific and accompanied by a time frame.	Implemented
Adult Literacy Services	Post-Secondary Education, Training and Labour	2008	2	6	p.211	The Department should review the purpose of the Minister's advisory group, and its role in developing strategic direction, and make changes to its documented terms of reference as necessary.	Implemented
Adult Literacy Services	Post-Secondary Education, Training and Labour	2008	2	6	p.211	The Department should ensure that the representation in the Minister's advisory group and the frequency of its meetings allow the advisory group to serve its purpose.	No longer applicable
Adult Literacy Services	Post-Secondary Education, Training and Labour	2008	2	6	p.214	To enhance the accountability for its adult literacy support, the Department should ensure an agreement is signed with each grant recipient.	Implemented
Adult Literacy Services	Post-Secondary Education, Training and Labour	2008	2	6	p.214	To ensure the terms of an agreement are followed, the Department should assign the responsibility for monitoring agreements with grant recipients.	Implemented

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Adult Literacy Services	Post-Secondary Education, Training and Labour	2008	2	6	p.218	The Department should review the purpose of its relationship with Literacy New Brunswick Inc. and continue the relationship only if Literacy New Brunswick Inc. becomes an active vital organization (with full board representation, regular meetings, a strategic plan, an operating plan and compliance with its by-laws.)	Implemented
Adult Literacy Services	Post-Secondary Education, Training and Labour	2008	2	6	p.218	The Department's "Community Adult Learning Program - Procedures Manual" (May 2006) provides the Department's expectations of a Regional Literacy Committee. The manual indicates a committee needs an organizational structure, a strategic plan, an operational plan and should meet at least four times a year. The Department should have the same, if not greater, expectations of sound organizational practices from Literacy New Brunswick Inc. as it has from the Regional Literacy Committees.	Implemented
Adult Literacy Services	Post-Secondary Education, Training and Labour	2008	2	6	p.221	To obtain consistent assurance of "relative uniformity in the effective delivery of literacy programs in the Province," <sup>32</sup> the Department should develop documented monitoring and reporting procedures. The procedures could address each of the monitoring responsibilities assigned to the Regional Literacy Coordinators. Among others, they could include: monitoring Regional Literacy Committees to ensure they are operating within their Terms of Reference; monitoring visits to literacy classes (frequency and timing); documenting visits; following-up on identified issues; and reporting the monitoring results to central office to be used for improving the program.	Implemented
Adult Literacy Services	Post-Secondary Education, Training and Labour	2008	2	6	p.221	To provide central office with relevant and useful information and to aid the Regional Literacy Coordinators in conducting consistent and efficient monitoring visits, the Department should develop a common form for documenting the monitoring visit. The form could have a list of items to verify at the literacy class. It could allow the Regional Literacy Coordinator to identify areas of non-compliance with the CALP guidelines and comment on specific needs of the literacy class. And, the form could allow follow-up comments to indicate that issues and needs are later resolved.	Implemented
Adult Literacy Services	Post-Secondary Education, Training and Labour	2008	2	6	p.221	To obtain the most value from its monitoring, the Department should ensure that monitoring information is used in the program's planning.	Implemented
Adult Literacy Services	Post-Secondary Education, Training and Labour	2008	2	6	p.224	To measure the effectiveness of its support to adult literacy, the Department should complete its efforts to: <ul style="list-style-type: none"> <li>- establish measurable performance indicators;</li> <li>- set attainable targets; and</li> <li>- monitor and assess performance of its support to adult literacy.</li> </ul> Additional performance indicators should be developed.	Implemented
Adult Literacy Services	Post-Secondary Education, Training and Labour	2008	2	6	p.224	For continuous improvement to its support to adult literacy, the Department should use its performance results to revise its strategic direction and control procedures.	Implemented
Adult Literacy Services	Post-Secondary Education, Training and Labour	2008	2	6	p.226	To provide better accountability to the Legislative Assembly and the public, the Department should report on the performance of its support to adult literacy in its annual report.	Implemented



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Review of Departmental Annual Reports	Executive Council	2008	2	7	32	Therefore, we recommend the Executive Council develop legislation for an enhanced performance reporting regime in New Brunswick. The legislation should reflect the principles of the Canadian Institute of Chartered Accountants' Statement of Recommended Practice on Public Performance Reporting.	Not Implemented
La Caisse populaire de Shippagan	Justice and Consumer Affairs	2009	1	1	219	We recommend the Department of Justice and Consumer Affairs ensure that the current requirements of Sections 242 and 242.1 of the <i>Credit Unions Act</i> are sufficient to ensure that a credit union can only transfer from one federation and the stabilization board established in relation to that federation to the other federation and the stabilization board established in relation to that federation if the underlying circumstances warrant the transfer.	Implemented
La Caisse populaire de Shippagan	Justice and Consumer Affairs	2009	1	1	220	We recommend the Department of Justice and Consumer Affairs ensure that the <i>Credit Unions Act</i> places both the power to inspect a credit union and the power to put a credit union under supervision in the same organization.	Implemented
La Caisse populaire de Shippagan	Justice and Consumer Affairs	2009	1	1	221	We recommend the Department of Justice and Consumer Affairs ensure that Section 246(3) of the <i>Credit Unions Act</i> is sufficient to ensure that a credit union that has been placed under supervision is in fact under supervision during any appeal process.	Implemented
La Caisse populaire de Shippagan	Justice and Consumer Affairs	2009	1	1	222	We recommend the Department of Justice and Consumer Affairs ensure that the <i>Credit Unions Act</i> gives the Superintendent of Credit Unions sufficient power to ensure that only auditors with the requisite skills, experience and independence are appointed auditors of credit unions.	Implemented
La Caisse populaire de Shippagan	Justice and Consumer Affairs	2009	1	1	223	We recommend the Superintendent of Credit Unions be independent of the Department of Justice and Consumer Affairs, and have the resources needed to properly supervise the credit union system.	Not Implemented
La Caisse populaire de Shippagan	Justice and Consumer Affairs	2009	1	1	224	We recommend Executive Council ensure that term limits exist for all members of the governing bodies of provincial Crown corporations, agencies, boards and commissions. If existing members of governing bodies have been in place for a long period of time, there should be a transition plan to replace them. The length of the transitional period should be inversely proportional to the length of time the board member has served.	Not Implemented
Provincial Testing of Students Anglophone Sector	Education	2009	3	2	33	The Department should ensure the Minister's advisory committee actively operates in compliance with legislation. The representation on the Minister's advisory committee and the frequency of its meetings should allow the advisory committee to serve its purpose.	Implemented
Provincial Testing of Students Anglophone Sector	Education	2009	3	2	34	The Department should document clearly the committee's terms of reference, which should include its role and responsibilities.	Implemented

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Provincial Testing of Students Anglophone Sector	Education	2009	3	2	35	The Department should develop an orientation program for new committee members.	Implemented
Provincial Testing of Students Anglophone Sector	Education	2009	3	2	42	With the assistance of the Minister's advisory committee, the Department should complete its strategic framework for provincial testing of students.	Implemented
Provincial Testing of Students Anglophone Sector	Education	2009	3	2	48	With the assistance of the Minister's advisory committee, the Department should determine and document its purpose for provincial testing.	Implemented
Provincial Testing of Students Anglophone Sector	Education	2009	3	2	69	In consultation with its stakeholders, the Department should challenge its current provincial testing schedule, explore alternatives for obtaining the information required to serve its purpose with the least disruption to the students' learning time, and revise its provincial testing schedule as needed.	Implemented
Provincial Testing of Students Anglophone Sector	Education	2009	3	2	73	The Department should monitor all testing done by schools and districts that is similar to provincial testing.	Implemented
Provincial Testing of Students Anglophone Sector	Education	2009	3	2	74	The Department should monitor the amount of students' learning time that is used for preparing for and writing provincial testing and all other similar testing done by the districts and schools to ensure that it is not excessive.	Implemented
Provincial Testing of Students Anglophone Sector	Education	2009	3	2	75	The Department should develop practices to ensure that different testing of students complements one another and there is no duplication of efforts.	Implemented
Provincial Testing of Students Anglophone Sector	Education	2009	3	2	83	The Department should strengthen the process for providing accommodations for students with special needs to ensure that: <ul style="list-style-type: none"> <li>• all eligible students receive accommodations and in the form to which they are entitled; and</li> <li>• only eligible students receive accommodations and only in the form to which they are entitled.</li> </ul>	Implemented
Provincial Testing of Students Anglophone Sector	Education	2009	3	2	91	The Department should document a policy on reporting individual students' results on provincial tests.	Not Implemented
Provincial Testing of Students Anglophone Sector	Education	2009	3	2	92	The Department should assess its information system needs with regards to reporting the results of provincial testing and ensure that its needs are met.	Implemented
Provincial Testing of Students Anglophone Sector	Education	2009	3	2	93	The Department should ensure that the results of provincial testing are easily identified on its web site.	Implemented
Provincial Testing of Students Anglophone Sector	Education	2009	3	2	102	The Department should develop documented policies and procedures for the provincial testing program.	Implemented

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Provincial Testing of Students Anglophone Sector	Education	2009	3	2	103	The Department should provide training, as necessary, to help ensure the policies and procedures are understood and followed. This should include training teachers on the administrative guidelines and the use of provincial testing results.	Implemented
Provincial Testing of Students Anglophone Sector	Education	2009	3	2	104	The Department should develop and implement quality control practices to ensure the policies and procedures are followed and updated as needed.	Implemented
Environmental Trust Fund	Environment	2009	3	3	43	We therefore recommended the Department establish clearer objectives for the Environmental Trust Fund.	Implemented
Environmental Trust Fund	Environment	2009	3	3	46	We recommended the Department annually make public its priorities for the types of projects that it wants to fund from the Environmental Trust Fund.	Implemented
Environmental Trust Fund	Environment	2009	3	3	58	Because we found the flowchart useful, we recommended the Department enhance the one page flowchart of the Environmental Trust Fund application process to include a brief description of certain steps and should post the flow chart on the Environmental Trust Fund web site.	Implemented
Environmental Trust Fund	Environment	2009	3	3	66	We recommended the Department provide potential applicants with the program guidelines and criteria.	Implemented
Environmental Trust Fund	Environment	2009	3	3	69	We recommended the program eligibility and assessment criteria should indicate how other sources of funding are to be assessed.	Implemented
Environmental Trust Fund	Environment	2009	3	3	81	We recommended the Department ensures that it follows the written protocol for in-year ETF applications.	Implemented
Environmental Trust Fund	Environment	2009	3	3	95	We recommended the Department document the criteria it uses to determine which projects will be inspected through onsite visits.	Implemented
Environmental Trust Fund	Environment	2009	3	3	105	We recommended the Department's annual report include more information about the performance of the Environmental Trust Fund.	Implemented
New Brunswick Innovation Foundation	Business New Brunswick	2009	3	4	21	We recommend the Province should provide future funding to NBIF on a year-by-year basis due to the significant financing costs associated with providing multiple year funding.	Not Implemented
New Brunswick Innovation Foundation	Business New Brunswick	2009	3	4	22	We recommend the Province explicitly assign responsibility to BNB for communicating government performance expectations to NBIF, and monitoring and reporting on NBIF's performance in order to ensure that adequate accountability exists for the arrangement.	Implemented
New Brunswick Innovation Foundation	Business New Brunswick	2009	3	4	23	We recommend BNB should ensure that regular reconciliations are performed verifying that money drawn from the Trust agrees with that reported in NBIF's financial statements.	Not Implemented
New Brunswick Innovation Foundation	Business New Brunswick	2009	3	4	24	We recommend, in order to simplify and potentially reduce the cost of the funding process, the Province should terminate the Trust as allowed under the Deed of Settlement and Trust, and have BNB simply fund NBIF directly as part of a contractual arrangement.	Not Implemented

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New Brunswick Innovation Foundation	Business New Brunswick	2009	3	4	25	<p>Further to that, we recommend BNB should require NBIF to sign a letter of agreement before transferring additional funds to the Trust. That letter of agreement should clearly document:</p> <ul style="list-style-type: none"> <li>• The amount and timing of funding to flow from BNB to NBIF, the period covered, and any significant details relating to the process for NBIF accessing those funds.</li> <li>• BNB performance expectations for NBIF relating to its delivery of innovation funding. Those performance expectations should include: <ul style="list-style-type: none"> <li>• Expected program outcomes to be achieved by NBIF;</li> <li>• A requirement for NBIF to be covered by and compliant with the provincial Auditor General Act, giving our Office the legal right to conduct compliance and performance audits at NBIF and report the results of those audits to the Legislative Assembly;</li> <li>• A requirement for periodic independent evaluations of the delivery of innovation funding through NBIF using recognized evaluation standards; and</li> <li>• A requirement for NBIF to apply public sector values in delivering innovation funding for the Province. This should include a requirement for NBIF to adopt a code of conduct, including conflict-of-interest guidelines, that is signed by all board members and staff. It should also include a requirement that NBIF be as publicly open as possible regarding access to information on the agreements, objectives, activities, and achievements with appropriate provisions being made for legitimate concerns of personal privacy, commercial confidence, and intergovernmental negotiations.</li> </ul> </li> </ul> <p>Reporting required by BNB from NBIF. Required reporting should facilitate BNB monitoring and effectiveness reporting related to all aspects of NBIF's performance.</p> <ul style="list-style-type: none"> <li>• A requirement for both parties to comply with terms of the operational memorandum of understanding signed by BNB and NBIF.</li> <li>• Specific remedies available to BNB should NBIF fail to meet government performance expectations or reporting requirements associated with the arrangement. In such cases, BNB should have the right to withdraw funding, roll-over funding to future years, or take other specific actions as determined appropriate in the circumstances.</li> <li>• The role of government representatives on the board of NBIF.</li> <li>• Other terms and conditions as considered necessary in the circumstances.</li> </ul>	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
New Brunswick Innovation Foundation	Business New Brunswick	2009	3	4	26	We recommend, in order for BNB to effectively monitor NBIF and provide a basis for public performance reporting on the arrangement, BNB should ensure that: <ul style="list-style-type: none"> <li>• Government performance expectations are communicated to NBIF annually,</li> <li>• Appropriate, sufficient reporting is being provided to BNB by NBIF to allow the department to evaluate the degree to which NBIF has met government performance expectations,</li> <li>• Regular report review processes have been implemented within BNB, and</li> <li>• Processes have been developed and implemented covering action to be taken by BNB when NBIF performance is not as expected.</li> </ul>	Implemented
New Brunswick Innovation Foundation	Business New Brunswick	2009	3	4	27	We recommend BNB should publicly report information on the extent to which the arrangement with NBIF has accomplished its provincial policy objectives, and at what cost, in its annual report.	Implemented
New Brunswick Innovation Foundation	Business New Brunswick	2009	3	4	28	We recommend BNB should table evaluation reports related to the arrangement in the Legislative Assembly because of the value of those reports as inputs to public policy decisions associated with the delivery of innovation funding.	Not Implemented
New Brunswick Innovation Foundation	Business New Brunswick	2009	3	4	29	We recommend BNB should carefully consider the ramifications of the potential conflict for government representatives on the NBIF board between their fiduciary duties as board members and their assigned roles as protectors of the provincial interest relating to innovation funding delivered through NBIF. Action should be taken to mitigate any identified risks. The simplest option would be to eliminate the requirement that provincial representatives sit on the board of NBIF, or as a minimum remove their voting rights as board members.	Not Implemented
Review of Nursing Home Contract with Shannex	Social Development and Supply & Services	2009	3	5	9	We recommended the Province expand the Ombudsman's legislation to provide him with jurisdiction over Nursing Homes.	Not Implemented
Review of Nursing Home Contract with Shannex	Social Development and Supply & Services	2009	3	5	35	We recommended the Department of Supply and Services formally document the definition of "urgent situation."	Implemented
Review of Nursing Home Contract with Shannex	Social Development and Supply & Services	2009	3	5	36	We recommended the Department of Supply and Services put in place a process to ensure that the reason for exemption entered into the purchasing system is consistent with the signed purchase order approval.	Implemented
Review of Nursing Home Contract with Shannex	Social Development and Supply & Services	2009	3	5	37	We recommended the Department of Supply and Services implement a process to ensure that departments are adequately documenting and maintaining on file the justification for exemptions for emergency or urgent situations.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Review of Nursing Home Contract with Shannex	Social Development and Supply & Services	2009	3	5	48	We recommended the Department of Social Development put in place a formal mechanism to assess the success of the pilot project they have entered into with Shannex.	Implemented
Review of Nursing Home Contract with Shannex	Social Development and Supply & Services	2009	3	5	54	We recommended the Department of Social Development document its due diligence activities when assessing significant contracts.	Implemented
Review of Nursing Home Contract with Shannex	Social Development and Supply & Services	2009	3	5	62	We recommended the Department of Social Development prepare and document a risk assessment of the Shannex contract and identify any mitigating actions that should be put in place.	Not Implemented
Review of Nursing Home Contract with Shannex	Social Development and Supply & Services	2009	3	5	72	We recommended the Department of Social Development start planning a replacement tender in year three of the current contract.	Not Implemented
Review of Nursing Home Contract with Shannex	Social Development and Supply & Services	2009	3	5	75	We recommended the Department of Social Development put in place a plan for how residents would be accommodated through any future move that could be required at the expiration of the contract term.	Not Implemented
Review of Nursing Home Contract with Shannex	Social Development and Supply & Services	2009	3	5	77	We recommended the Department of Supply and Services ensure that all purchase orders issued properly reflect the value of the services purchased, and in the correct currency.	Implemented