

Appendix B

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Appendix B
Detailed Status Report of
Recommendations
Since 2008

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Status
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.	Disagreed
Investment Performance and Cost Analysis	Finance	2008	2	2	56	We recommended the Minister of Finance provide NBIMC with clearly defined performance expectations including targets.	Implemented
Investment Performance and Cost Analysis	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.	Implemented
Investment Performance and Cost Analysis	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	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	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.	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

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Status
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 Attorney General] 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 and Local Government	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.	Disagreed
Environmental Impact Assessment	Environment and Local Government	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 and Local Government	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.	Disagreed
Environmental Impact Assessment	Environment and Local Government	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 and Local Government	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.	Disagreed
Environmental Assessment	Environment and Local Government	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 and Local Government	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 and Local Government	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.	Disagreed
Timber Royalties	Natural Resources	2008	2	5	88	We recommended the new system establish royalty rates on a regional basis.	Disagreed
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.	Disagreed
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

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Status
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.	No longer applicable
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," ¹ 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.	Not 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"> · establish measurable performance indicators; · set attainable targets; and · monitor and assess performance of its support to adult literacy. 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
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

¹ Community Adult Learning Program – Procedures Manual, May 2006, Page 1.

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La Caisse populaire de Shippagan	Justice and Attorney General	2009	1	1	219	We recommend the [Department of Justice and Attorney General] 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 Attorney General	2009	1	1	220	We recommend the [Department of Justice and Attorney General] 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 Attorney General	2009	1	1	221	We recommend the [Department of Justice and Attorney General] 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 Attorney General	2009	1	1	222	We recommend the [Department of Justice and Attorney General] 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 Attorney General	2009	1	1	223	We recommend the Superintendent of Credit Unions be independent of the [Department of Justice and Attorney General], and have the resources needed to properly supervise the credit union system.	Not Implemented
La Caisse populaire de Shippagan	Justice and Attorney General	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.	Implemented
Provincial Testing of Students Anglophone Sector	Education and Early Childhood Development	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 and Early Childhood Development	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 and Early Childhood Development	2009	3	2	35	The Department should develop an orientation program for new committee members.	Implemented
Provincial Testing of Students Anglophone Sector	Education and Early Childhood Development	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 and Early Childhood Development	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 and Early Childhood Development	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 and Early Childhood Development	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 and Early Childhood Development	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 and Early Childhood Development	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.	Not Implemented
Provincial Testing of Students Anglophone Sector	Education and Early Childhood Development	2009	3	2	83	The Department should strengthen the process for providing accommodations for students with special needs to ensure that: • all eligible students receive accommodations and in the form to which they are entitled; and • only eligible students receive accommodations and only in the form to which they are entitled.	Implemented
Provincial Testing of Students Anglophone Sector	Education and Early Childhood Development	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 and Early Childhood Development	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 and Early Childhood Development	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 and Early Childhood Development	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 and Early Childhood Development	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 and Early Childhood Development	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 and Local Government	2009	3	3	43	We therefore recommended the Department establish clearer objectives for the Environmental Trust Fund.	Implemented
Environmental Trust Fund	Environment and Local Government	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 and Local Government	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 and Local Government	2009	3	3	66	We recommended the Department provide potential applicants with the program guidelines and criteria.	Implemented
Environmental Trust Fund	Environment and Local Government	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 and Local Government	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 and Local Government	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 and Local Government	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	Economic Development	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	Economic Development	2009	3	4	22	We recommend the Province explicitly assign responsibility to [Economic Development] 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	Economic Development	2009	3	4	23	We recommend [Economic Development] 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	Economic Development	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 [Economic Development] simply fund NBIF directly as part of a contractual arrangement.	Not Implemented

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New Brunswick Innovation Foundation	Economic Development	2009	3	4	25	<p>Further to that, we recommend [Economic Development] 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"> • The amount and timing of funding to flow from [Economic Development] to NBIF, the period covered, and any significant details relating to the process for NBIF accessing those funds. • [Economic Development] performance expectations for NBIF relating to its delivery of innovation funding. Those performance expectations should include: <ul style="list-style-type: none"> • Expected program outcomes to be achieved by NBIF; • 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; • A requirement for periodic independent evaluations of the delivery of innovation funding through NBIF using recognized evaluation standards; and • 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. <p>Reporting required by [Economic Development] from NBIF. Required reporting should facilitate [Economic Development] monitoring and effectiveness reporting related to all aspects of NBIF's performance.</p> <ul style="list-style-type: none"> • A requirement for both parties to comply with terms of the operational memorandum of understanding signed by [Economic Development] and NBIF. • Specific remedies available to [Economic Development] should NBIF fail to meet government performance expectations or reporting requirements associated with the arrangement. In such cases, [Economic Development] should have the right to withdraw funding, roll-over funding to future years, or take other specific actions as determined appropriate in the circumstances. • The role of government representatives on the board of NBIF. • Other terms and conditions as considered necessary in the circumstances. 	Not Implemented

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New Brunswick Innovation Foundation	Economic Development	2009	3	4	26	We recommend, in order for [Economic Development] to effectively monitor NBIF and provide a basis for public performance reporting on the arrangement, [Economic Development] should ensure that: <ul style="list-style-type: none"> • Government performance expectations are communicated to NBIF annually, • Appropriate, sufficient reporting is being provided to [Economic Development] by NBIF to allow the department to evaluate the degree to which NBIF has met government performance expectations, • Regular report review processes have been implemented within [Economic Development], and • Processes have been developed and implemented covering action to be taken by [Economic Development] when NBIF performance is not as expected. 	Implemented
New Brunswick Innovation Foundation	Economic Development	2009	3	4	27	We recommend [Economic Development] 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	Economic Development	2009	3	4	28	We recommend [Economic Development] 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	Economic Development	2009	3	4	29	We recommend [Economic Development] 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 Transportation and Infrastructure	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 Transportation and Infrastructure	2009	3	5	35	We recommended the [Department of Transportation and Infrastructure] formally document the definition of "urgent situation."	Implemented
Review of Nursing Home Contract with Shannex	Social Development and Transportation and Infrastructure	2009	3	5	36	We recommended the [Department of Transportation and Infrastructure] 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 Transportation and Infrastructure	2009	3	5	37	We recommended the [Department of Transportation and Infrastructure] implement a process to ensure that departments are adequately documenting and maintaining on file the justification for exemptions for emergency or urgent situations.	Implemented

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Review of Nursing Home Contract with Shannex	Social Development and Transportation and Infrastructure	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 Transportation and Infrastructure	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 Transportation and Infrastructure	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 Transportation and Infrastructure	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 Transportation and Infrastructure	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 Transportation and Infrastructure	2009	3	5	77	We recommended the [Department of Transportation and Infrastructure] ensure that all purchase orders issued properly reflect the value of the services purchased, and in the correct currency.	Implemented
Financial Assistance to Industry	Economic Development	2010	2	2	31	We recommended the Department establish additional measurable targets for FAIP to allow it to evaluate FAIP from different perspectives.	Not implemented
Financial Assistance to Industry	Economic Development	2010	2	2	43	We recommended the Department investigate why required documents are not being submitted on a timely basis and seek alternative ways to obtain timely information from its clients.	Implemented
Financial Assistance to Industry	Economic Development	2010	2	2	53	We recommended the Department establish policies and procedures with respect to verifying clients' financial information other than their audited financial statements.	Not Implemented
Financial Assistance to Industry	Economic Development	2010	2	2	62	We recommended the Department establish policies and procedures on how to verify information provided by assistance clients prior to forgiving loans.	Implemented
Financial Assistance to Industry	Economic Development	2010	2	2	75	We recommended [Economic Development] establish policies and procedures regarding which types of financial analysis should be performed to identify risk of potential loss and which types of mitigation steps should be taken based on the risks identified.	Disagree

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Financial Assistance to Industry	Economic Development	2010	2	2	94	We recommended the Department report to the Legislative Assembly on the success of FAIP in achieving the Department's targets.	Not implemented
Financial Assistance to Industry	Economic Development	2010	2	2	105	We recommended [Economic Development] put in place a monitoring process that directly assesses each forgivable loan recipient's progress compared to the original payback calculation. This assessment should look at each of the three components of the original payback calculation; the risk factor, the estimated amount of incremental payroll and the income tax rate.	Disagree
Immigration with the Provincial Nominee Program	Post-Secondary Education, Training and Labour	2010	2	3	45	The Secretariat should make information concerning immigration representatives widely available, including what an applicant should expect in their arrangements with an immigration representative.	Implemented
Immigration with the Provincial Nominee Program	Post-Secondary Education, Training and Labour	2010	2	3	46	The Secretariat should consider providing their website information on the Provincial Nominee Program in the languages of the countries of the program's target markets.	Implemented
Immigration with the Provincial Nominee Program	Post-Secondary Education, Training and Labour	2010	2	3	67	The Secretariat should develop and implement appropriate monitoring procedures for the Provincial Nominee Program.	Not implemented
Immigration with the Provincial Nominee Program	Post-Secondary Education, Training and Labour	2010	2	3	68	The Secretariat should ensure that the revised business applicant category is supported with documented policies and procedures, forms and records relating to the \$75,000 conditionally refundable deposit, and appropriate controls over the receipt and disbursement of the deposits.	Implemented
Immigration with the Provincial Nominee Program	Post-Secondary Education, Training and Labour	2010	2	3	69	Roles and responsibilities for monitoring the landed nominees' business activities should be clearly assigned to staff members. Staff members involved with the new conditionally refundable deposits (receiving, recording, monitoring, refunding, etc.) should be properly trained.	Not implemented
Immigration with the Provincial Nominee Program	Post-Secondary Education, Training and Labour	2010	2	3	70	The Secretariat should ensure the \$75,000 conditionally refundable deposits, which are required from business nominees, are properly recorded in a separate account and reconciled on a regular basis to the status of the program's business nominees.	Implemented
Immigration with the Provincial Nominee Program	Post-Secondary Education, Training and Labour	2010	2	3	71	The Secretariat should obtain additional resources needed to adequately monitor the business activities of landed nominees.	Not implemented
Immigration with the Provincial Nominee Program	Post-Secondary Education, Training and Labour	2010	2	3	77	The Secretariat should ensure all staff members are fully aware of the policy on conflict of interest and have a clear understanding of how it applies to their work and the Provincial Nominee Program.	Implemented
Immigration with the Provincial Nominee Program	Post-Secondary Education, Training and Labour	2010	2	3	78	The Secretariat should ensure the Provincial Nominee Program is adequately supported with documented policies and procedures.	Implemented

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Immigration with the Provincial Nominee Program	Post-Secondary Education, Training and Labour	2010	2	3	84	The Secretariat should ensure that a pilot project is properly planned and documented before it is implemented.	Implemented
Immigration with the Provincial Nominee Program	Post-Secondary Education, Training and Labour	2010	2	3	85	The Secretariat should obtain written agreements with parties involved in delivering pilot projects, which clearly state their responsibilities and provides a reporting framework or communication plan for proper accountability.	Implemented
Immigration with the Provincial Nominee Program	Post-Secondary Education, Training and Labour	2010	2	3	86	The Secretariat should ensure each pilot project is evaluated.	Implemented
Immigration with the Provincial Nominee Program	Post-Secondary Education, Training and Labour	2010	2	3	90	The Secretariat should examine its organizational structure and consider re-positioning the settlement and multiculturalism branch so that it operates under the same direction as the PNP, within the immigration division.	Implemented
Immigration with the Provincial Nominee Program	Post-Secondary Education, Training and Labour	2010	2	3	104	The Secretariat should ensure the Provincial Nominee Program operates in compliance with the <i>Canada-New Brunswick Agreement</i> .	Not implemented
Immigration with the Provincial Nominee Program	Post-Secondary Education, Training and Labour	2010	2	3	105	The Secretariat should develop and implement an evaluation plan which allows it to measure performance of the Provincial Nominee Program and determine if the program meets its objective "to increase the economic benefits of immigration to New Brunswick". Corrective action should be taken to address deficiencies identified by the evaluation.	Not implemented
Immigration with the Provincial Nominee Program	Post-Secondary Education, Training and Labour	2010	2	3	108	The Secretariat should establish program goals, performance indicators and monitoring procedures for evaluating performance of the Provincial Nominee Program.	Not implemented
Immigration with the Provincial Nominee Program	Post-Secondary Education, Training and Labour	2010	2	3	111	The Secretariat should develop and implement an approach to regularly measure performance of the Provincial Nominee Program and compare performance to the objectives and targets stated in the " <i>Population Growth Strategy</i> ".	Not implemented
Immigration with the Provincial Nominee Program	Post-Secondary Education, Training and Labour	2010	2	3	118	The Secretariat should review the objectives and targets relating to immigration stated in the Strategy and establish a specific action plan for achieving their objectives and targets.	Not implemented
Immigration with the Provincial Nominee Program	Post-Secondary Education, Training and Labour	2010	2	3	119	The Secretariat should develop annual operational plans to be used in day-to-day work, which would result in the achievement of the annual targets shown in the <i>Population Growth Strategy</i> .	Implemented
Immigration with the Provincial Nominee Program	Post-Secondary Education, Training and Labour	2010	2	3	123	To provide better accountability to the Legislative Assembly and the public, the Secretariat should report on the performance of the Provincial Nominee Program both on its website and in the Department's Annual Report.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
<i>New Brunswick Art Bank</i>	Tourism, Heritage and Culture	2010	2	4	37	We recommended risks associated with the security of the Art Bank database be addressed.	Implemented
<i>New Brunswick Art Bank</i>	Tourism, Heritage and Culture	2010	2	4	38	We recommended [Tourism, Heritage and Culture] take steps to eliminate the risk associated with the lack of division of duties identified above. One option might be for someone other than the Art Bank Coordinator to be given responsibility for entering information into the Art Bank database.	Implemented
<i>New Brunswick Art Bank</i>	Tourism, Heritage and Culture	2010	2	4	39	We recommended Art Bank staff provide regular reporting on the status of the Art Bank collection to [Tourism, Heritage and Culture] senior management.	Not implemented
<i>New Brunswick Art Bank</i>	Tourism, Heritage and Culture	2010	2	4	49	We recommended Art Bank staff ensure that storage space at Kings Landing is adequate and that all artworks are appropriately protected while in storage there.	Not Implemented
<i>New Brunswick Art Bank</i>	Tourism, Heritage and culture	2010	2	4	63	We recommended the Department determine if the current program objective of accumulating and maintaining a permanent collection of the work of New Brunswick visual artists continues to be an achievable goal, or whether it should be altered in recognition of the limited resources available to the Art Bank. If the goal is still considered appropriate, [Tourism, Heritage and Culture] should allocate adequate funding to the Art Bank to allow all artworks to be maintained in good condition on an ongoing basis.	Not Implemented
<i>New Brunswick Art Bank</i>	Tourism, Heritage and culture	2010	2	4	75	We recommended Art Bank staff consider and, where feasible, implement other options for increasing the public exposure of the collection.	Implemented
<i>New Brunswick Art Bank</i>	Tourism, Heritage and culture	2010	2	4	79	We recommended [Tourism, Heritage and Culture] present performance information for the Art Bank in its annual report.	Implemented
Agency Stores	New Brunswick Liquor Corporation	2010	2	5	36	We recommended future reviews of ANBL's retail network include an assessment of all service delivery methods, and not be limited to the current retail network structure.	Implemented
Agency Stores	New Brunswick Liquor Corporation	2010	2	5	42	We recommended ANBL document any full store reviews it conducts. This process should contain the necessary information to support any retail network decisions.	Implemented
Agency Stores	New Brunswick Liquor Corporation	2010	2	5	51	We recommended ANBL establish terms of reference for the Agency Stores Committee.	Implemented
Agency Stores	New Brunswick Liquor Corporation	2010	2	5	55	ANBL should ensure that a criminal record check is performed before awarding an agency store.	Implemented
Agency Stores	New Brunswick Liquor Corporation	2010	2	5	58	We recommended any changes made to the recommendation report by the Agency Stores Committee be approved and recorded in the minutes of the committee.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Agency Stores	New Brunswick Liquor Corporation	2010	2	5	61	We recommended the Applicant Visit Checklist be completed, in every case. If a section of the checklist is not applicable for an applicant, it should be so noted with an explanation of the reason.	Implemented
Agency Stores	New Brunswick Liquor Corporation	2010	2	5	73	We recommended ANBL comply with their Disposal of Assets Policy. In particular ANBL should determine and document the value of all assets involved in the potential purchase of an existing store property.	Implemented
Agency Stores	New Brunswick Liquor Corporation	2010	2	5	75	ANBL should make changes to the Agency Store Program to requiring ANBL to provide a detailed list of assets to be disposed in circumstances involving the purchase of an existing liquor store property.	Implemented
Agency Stores	New Brunswick Liquor Corporation	2010	2	5	77	ANBL should revise the Agency Store Program to require potential applicants to specifically list the assets their offer covers when the offer contains a commitment to purchase the existing liquor store property.	Implemented
Agency Stores	New Brunswick Liquor Corporation	2010	2	5	108	We recommended ANBL review their approach to monitoring agency store compliance to ensure the methods and procedures used are cost effective and efficient taking into consideration the risk areas of concern to ANBL.	Implemented