

Chapter 6

Follow-up on Recommendations from Prior Years' Value for Money Chapters

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Follow-up on Recommendations from Prior Years' Value for Money Chapters

Background

6.1 This follow-up chapter promotes accountability by giving the Legislative Assembly, and the general public, information about how responsive government has been to our value for money recommendations. We think it is important that both MLAs and taxpayers be provided with sufficient information to assess the progress government is making in implementing these recommendations.

6.2 Note that recommendations made to departments and Crown agencies pursuant to our financial audit work are followed up annually as part of our financial audit process, and are not discussed in this chapter. For a complete list of our audits over the last ten years, please see Appendix A.

6.3 We continue to have a strategic goal that departments and agencies accept and implement our value for money recommendations. Consequently, in this chapter we report on the progress updates as provided to us by departments and Crown agencies for value for money recommendations made in our 2008, 2009, and 2010 chapters. Even though we did not have the resources to review the accuracy of all responses, we reviewed all responses received related to our 2008 recommendations for accuracy and gathered the information for 2009 and 2010. (See Appendix B for detailed status report of recommendations since 2008).

Summary

6.4 Our overall results show departments and agencies report they had implemented about 65% (90 of 139) of our value for money recommendations from the 2008, 2009 and 2010 Reports of the Auditor General. We anticipate this percentage will increase for 2009 and 2010 recommendations as we continue to track them.

- 6.5** We are somewhat encouraged that the percentage of value for money recommendations implemented from 2008 was 57%, given it is the highest such four-year percentage since 2002. It also appears, based on self-reporting by the Departments responsible for responding to recommendations in our 2009 and 2010 reports, that four-year percentages may be even higher in the next two years.
- 6.6** However, not apparent in these numbers is the fact that certain projects have very high overall implementation rates (e.g. Post Secondary Education Training and Labour – Adult Literacy 2008 – 93%) while others are very low (e.g. Environment and Local Government – Environmental Impact Assessments 2008 – 0%). Also, an implementation rate of 57% for 2008 means that many of our value for money recommendations had not been fully implemented, even after four years.
- 6.7** Our Office is committed to continuing to work with departments and agencies to develop sound, practical recommendations in all our reports. Further, we will continue to use our follow-up process as a means of providing encouragement and support for departments to fully implement our value for money recommendations.
- 6.8** We are pleased to report that a number of the members of the Public Accounts Committee and the Crown Corporations Committee have questioned departments and agencies appearing before them on how successful they have been in implementing our value for money recommendations. We see this as an important part of government accountability. The appendices to this chapter contain detailed listings of past reports and recommendations. This is intended to facilitate the work of the two committees.
- 6.9** Further, in the fall of 2012 we were informed that the Department of Finance – Minister's Office, was in the process of developing a formal government response document covering all of our recent value for money recommendations. Our understanding is that this document will be prepared on an annual basis. This additional attention to our recommendations may further encourage departments and agencies to adopt our value for money recommendations on a timely

basis.

Scope and Objectives

6.10 Our practice is to track the status of our value for money recommendations for four years after they first appear in the Report of the Auditor General, starting in the second year after the original Report. In other words, in this Report for the year ended 31 March 2012, we are tracking progress on value for money recommendations from 2008, 2009 and 2010. Our objective is to determine the degree of progress departments and agencies have made in implementing our recommendations. We have assessed their progress as fully implemented, not implemented, disagreed with, or no longer applicable.

6.11 To prepare this chapter, we request written updates on progress from the respective departments and Crown agencies. They are asked to provide their assessment of the status of each value for money recommendation. In addition, departments and agencies also add any explanatory comments they believe necessary to explain the rationale for their assessment.

6.12 We received all the updates requested.

6.13 In the past year we followed up on all value for money recommendations made in our 2008 Report. Areas covered included:

- New Brunswick Investment Management Corporation;
- Superintendent of Credit Unions;
- Environmental Impact Assessment;
- Timber Royalties;
- Adult Literacy Services; and
- Departmental Annual Reports.

Detailed Findings

6.14 This section provides details on how well departments and Crown agencies have done in implementing value for money recommendations we made in the years 2008, 2009 and 2010. Exhibit 6.1 gives an overview of the status of recommendations by department and agency. Exhibit 6.2 shows the results summarized by year.

6.15 Exhibit 6.2 shows departments and agencies reported to us that they had implemented 64 of 93

(about 69%) of our value for money recommendations from 2009 and 2010 Reports of the Auditor General. For 2008, based upon departmental and agency reporting, and our own review of their assessments, we have concluded that 26 of 46 (i.e. 57%) of our recommendations have been implemented. Of the remaining 20 recommendations, 13 have been agreed with but not yet implemented, and seven have been disagreed with. Two additional recommendations made in 2008 are no longer applicable. Consistent with our established process, this is the last year that our 2008 value for money recommendations will be subject to our formal follow up process.

Exhibit 6.1 - Status of Value for Money Recommendations as Reported by Departments/Agencies

Department / Agency	Audit area	Year	Value for Money Recommendations					% Implemented
			Total	Disagreed	Implemented	Agreed/Not implemented	No longer applicable	
Economic Development	Financial Assistance to Industry	2010	7	2	2	3	0	29
	New Brunswick Innovation Foundation	2009	9	0	3	6	0	33
Tourism, Heritage and Culture	New Brunswick Art Bank	2010	7	0	4	3	0	57
Education and Early Childhood Development	Provincial Testing of Students Anglophone Sector	2009	16	0	14	2	0	88
Environment and Local Government	Environmental Trust Fund	2009	8	0	8	0	0	100
	Environmental Impact Assessments	2008	8	3	0	5	0	0
Executive Council	Review of Departmental Annual Reports	2008	1	0	0	1	0	0
Finance / New Brunswick Investment Management Corporation	Investment Performance and Cost Analysis	2008	9	1	5	3	0	55
Justice and the Attorney General	La Caisse populaire de Shippagan	2009	6	0	5	1	0	83
	Superintendent of Credit Unions	2008	10	0	7	3	0	70
Natural Resources	Timber Royalties	2008	4	3	1	0	0	25
New Brunswick Liquor Corporation	Agency Stores	2010	10	0	10	0	0	100
Post Secondary Education, Training and Labour	Immigration with the Provincial Nominee Program	2010	20	0	12	8	0	60
	Adult Literacy Services	2008	16	0	13	1	2	93
Transportation and Infrastructure and Social Development	Review of Nursing Home Contract with Shannex Inc	2009	10	0	6	4	0	60
Totals			141	9	90	40	2	65

Exhibit 6.2 - Summary Status of Recommendations by Year as Reported by Departments/Agency

Year	Recommendations					% Implemented
	Total	No longer applicable	Implemented	Agreed/Not implemented	Disagreed	
2010	44	0	28	14	2	64
2009	49	0	36	13	0	73
2008	48	2	26	13	7	57
Total	141	2	90	40	9	65

Comments on recommendations from 2008

6.16 Exhibit 6.3 provides a full listing of our 2008 value for money recommendations that are still not implemented.

6.17 Our 2008 value for money recommendations have reached the end of the four year follow-up cycle. They are in the areas of:

- New Brunswick Investment Management Corporation (NBIMC);
- Superintendent of Credit Unions;
- Environmental Impact Assessments;
- Timber Royalties;
- Adult Literacy Services; and
- Departmental Annual Reports.

6.18 Immediately following Exhibit 6.3, we provide some additional commentary on some of the value for money recommendations from these six 2008 projects.

6.19 We encourage Members of the Legislative Assembly to look at the 2008 value for money recommendations which the government has not implemented. Upcoming meetings of the Public Accounts Committee and the Crown Corporations Committee provide an opportunity for Members to pursue the status of these recommendations with the involved Departments and Crown agencies.

Exhibit 6.3 - Summary Status of 2008 Value for Money Recommendations Not Implemented

Department/ Agency	Chapter Name	Year	Volume	Chapter	Par.	Recommendation	Status
NBIMC	Investment Performance and Cost Analysis	2008	2	2	48	We recommended NBIMC disclose the actual performance of the individual unit trust funds in the Corporation's annual report.	Disagreed
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
		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
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
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 & Justice and Attorney General		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
		2008	2	3	105	We recommended the Department examine the conflicting roles of the Superintendent and make changes where appropriate.	Not Implemented

Exhibit 6.3 - Summary Status of 2008 Value for Money Recommendations Not Implemented (continued)

Department/ Agency	Chapter Name	Year	Volume	Chapter	Par.	Recommendation	Status
Department of Environment and Local Government	Environmental Impact Assessments	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
		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
		2008	2	4	102	We recommended the DENV [Department of Environment] website provide, on a project by project basis, a rationale for certificates of determination and EIA [Environmental Impact Assessments] approvals issued and explanations as to how major concerns raised by the proponent and/or stakeholders during the review process have been addressed.	Disagreed
		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
		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
		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
		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

Exhibit 6.3 - Summary Status of 2008 Value for Money Recommendations Not Implemented (continued)

Department/ Agency	Chapter Name	Year	Volume	Chapter	Par.	Recommendation	Status
Department of Environment and Local Government	Environmental Impact Assessments	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
Department of Natural Resources	Timber Royalties	2008	2	5	84	We recommended the Department implement a new system to determine fair market value.	Disagreed
		2008	2	5	88	We recommended the new system establish royalty rates on a regional basis.	Disagreed
		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
Post-Secondary Education, Training and Labour	Adult Literacy Services	2008	2	6	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
Executive Council	Review of Departmental Annual Reports	2008	2	7	32	Therefore, we recommended 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

Department of Finance / New Brunswick Investment Management Corporation (NBIMC)**Five of nine recommendations have been fully implemented**

6.20 In 2008, we looked at some indicators of NBIMC's investment performance, and provided an analysis of the costs of the organization. This was a follow-up study to Chapter 3 of Volume 2 of our 2006 Report, in which we reported on our assessment of the governance structures and processes in place at NBIMC.

6.21 Of our nine original recommendations, five have been fully implemented, three have not been fully implemented and NBIMC disagreed with one.

6.22 Steps taken to implement our recommendations included:

- A Minister of Finance letter of expectations, with NBIMC performance targets, is now drafted annually;
- The Department of Finance has had an independent consultant conduct a review of NBIMC's investment performance and processes; and
- NBIMC enhanced the performance information provided in their annual reports.

6.23 However, NBIMC disagreed with our recommendation that they disclose the actual performance of the individual unit trust funds in the Corporation's annual report. In discussing the changes they had made to their annual report, and our recommendation, NBIMC commented:

We believe that our stakeholders find this level of reporting useful and easier to understand rather than the additional complexity that would arise from presenting at the more detailed individual unit trust funds level.

6.24 We continue to believe that the recommendation is valid. As we stated in our 2008 report, "*The financial statements disclose the specific mandate, benchmark and return objective for each unit trust fund. ... What is missing from the annual report is the actual performance of the 17 unit trust funds.*"

6.25 We also recommended the Minister of Finance

reexamine 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. The independent consultant referred to in this section made a similar recommendation to the Department of Finance. However, at the time of our follow up work the Department of Finance was waiting for the task force on public sector pensions to report before making a decision whether to implement this recommendation.

6.26 A further recommendation was that 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. Again, the Department is waiting for a report from the task force before addressing this recommendation.

6.27 Finally, 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. No such jointly agreed upon formula has been established as yet. However, we were informed that compensation policies were looked at by the independent consultant referred to previously in this section, and this area will be addressed by the NBIMC board of directors in conjunction with the consultant's recommendations.

Department of Environment and Local Government

Environmental Impact Assessments

None of our eight recommendations have been implemented

6.28 In this assignment, we wanted to determine whether the Department was carrying out its key roles and responsibilities under the NB Environmental Impact Assessments (EIA) Regulation (87-83) – *Clean Environment Act* and related departmental guidelines with due regards for economy, efficiency and effectiveness. We also wanted to identify key risks associated with the provincial EIA process and determine the extent to which those risks were being managed.

6.29 In our 2008 Report, we concluded the Department was carrying out most of its key roles and responsibilities with due regard for economy, efficiency and effectiveness. We also concluded that most risks associated with environmental impact assessments were being adequately managed by the Department.

6.30 However, we did identify areas that needed improvement including:

- ongoing departmental monitoring of approval conditions and other commitments made by proponents during the EIA process;
- Departmental processes for getting public input as part the EIA process; and
- the transparency of decisions taken as a result of the EIA process.

6.31 Therefore, we made eight recommendations to the Department that we believed would improve these areas. Unfortunately, from our 2012 review work we have concluded that none of the recommendations have been implemented. Based on Departmental comments it appears that they disagree with three of the recommendations, and agree with, but have not yet implemented the other five.

6.32 The Department disagreed with our recommendations that:

- 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;

- the Departmental 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 had been addressed; and
- the Departmental website present sufficient information to keep the public up to date about the compliance status of projects for which Certificates of Determination or EIA approvals have been issued.

6.33 The Department has indicated that it considers its current public consultation processes sufficient. It has also commented:

The Department considers the current compliance and enforcement process is satisfactory. The Department considers the information available to the public relating to EIA projects on the website to be satisfactory at this time. The conditions that are currently posted on the website essentially do summarize the rationale for certificates of determination and EIA approvals. ... Additional information beyond that which is provided on the website can currently be obtained under provisions of the Right to Information Act. Furthermore, if the Department were required to fulfill this recommendation, additional resources would be needed.

6.34 However, we continue to believe that implementation of these three recommendations is necessary to address public input and transparency concerns identified during our 2008 review.

6.35 We made five other recommendations:

- a representative of the branch should attend each public meeting held during the determination review phase of a proposed project;
- the Department 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;

- the Project Assessment and Approvals Branch develop and implement an effectiveness reporting system for the EIA program;
- the Department complete its review of the EIA Regulation and make necessary modifications to the Regulation to bring it up to date; and
- 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.

6.36 The Department continues to indicate its agreement with these recommendations, but reported no substantive progress in implementing them as of our 2012 review.

Department of Natural Resources

Timber Royalties

Only one of four recommendations have been fully implemented

- 6.37** The three objectives of this review were to:
- obtain a better knowledge of timber royalties and the processes and requirements surrounding them;
 - determine if the Department was complying with its legislated requirements; and
 - determine if there were any financial or value-for-money issues the Department should address.
- 6.38** We concluded that while the Department was meeting its legal requirement to annually review and establish royalty rates, and used market information in this process, some royalties did not reflect fair market value. We also concluded that the Department should record the gross value of its royalty revenue and record an expenditure for the amount it pays to licensees for their management of Crown lands.
- 6.39** We made four recommendations, of which the Department has only implemented one relating to the grossing up of royalty revenue.
- 6.40** The Department disagreed with the other three recommendations:
- the Department implement a new system to determine fair market value;
 - the new system establish royalty rates on a regional basis; and
 - 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.
- 6.41** The Department indicated that it does not intend to develop a new system to establish fair market value, although it has made adjustments to the way fair market value is calculated under the current system. It also indicated that it does not agree with adopting regional royalty rates, as it believes the current system results in the calculation of accurate rates. Further the Department, for a number of reasons, does not agree with adjusting royalties on a quarterly basis. However, it has amended the *Crown Lands and Forest Act* to allow more frequent adjustments if needed.

6.42 Based upon the findings reported in our 2008 Report, we continue to believe our recommendations are valid, and that the Department should reconsider their decisions not to implement them.

Department of Post Secondary Education, Training, and Labour Adult Literacy Services

We are very pleased to note that thirteen of our recommendations have been fully implemented

6.43 The four objectives of this project were to determine whether the Department:

- had appropriate strategic direction for its adult literacy support;
- had appropriate control procedures for its adult literacy support;
- had appropriate procedures to measure the results of its adult literacy support; and
- had appropriate performance reporting on its adult literacy support.

6.44 We concluded in 2008 that while the Department did have appropriate strategic direction for its adult literacy support, there were significant deficiencies in its control procedures, results measurement procedures, and performance reporting for the program. We made sixteen recommendations to address those deficiencies.

6.45 We are very pleased to note that as of our 2012 review, thirteen of the recommendations have been fully implemented, and another two were no longer applicable due to changes in the way the program is administered.

6.46 The only outstanding recommendation that has not yet been fully implemented was, "*the Department should ensure that monitoring information is used in the program's planning.*" The Department has developed a quality framework for the program that includes a monitoring component. However, as that framework has only been implemented on a pilot basis to date, formal monitoring activities would not yet be providing sufficient data for use by the Department in program planning.

Department of Justice and Attorney General
Superintendent of Credit Unions

We are pleased to note that seven of our ten recommendations have been fully implemented

6.47 Our objective for this assignment was to determine if the Superintendent of Credit Unions is fulfilling his duties and responsibilities to oversee the financial stability and solvency of credit unions and caisses populaires for the protection of New Brunswick depositors.

6.48 We found weaknesses in a number of areas that are the responsibility of the Superintendent of Credit Unions including:

- monitoring the financial condition of all credit unions and caisses populaires;
- monitoring of the financial condition of stabilization boards;
- monitoring whether credit unions, caisses populaires and stabilization boards comply with the *Credit Unions Act*; and
- reporting publicly on performance.

6.49 We made ten recommendations, and are pleased to note that seven of them had been fully implemented by the time of our 2012 review. The status of the three that have not yet been fully implemented is discussed in the paragraphs that follow.

6.50 We recommended the Superintendent of Credit Unions inspect the stabilization boards annually. There are two such boards including the Risk Management Agency (RMA) and l'Office de stabilisation de la Fédération des caisses populaires acadiennes (l'Office). Based on our late 2011 review, we concluded that the RMA is now inspected annually. However, that is not the case for l'Office, which was last inspected in 2009.

6.51 We are very concerned with the lack of annual inspections, especially given the serious problems that occurred at La Caisse populaire de Shippagan (refer to our 2009 Report – Volume 1). We believe the failure to inspect stabilization boards on an annual basis creates the risk that a similar situation could arise. We again strongly recommend that the stabilization boards be inspected annually by the

Superintendent of Credit Unions.

6.52 We recommended the Department of Justice [and Attorney General] comply with the requirements of the annual report policy with respect to disclosure related to the work of the Superintendent of Credit Unions in its annual report. Based on our review, the Department does report its performance in terms of activities. However it does not compare that performance with any pre-established objectives or plan, as envisaged by the provincial annual report policy.

6.53 We recommended the Department examine the conflicting roles of the Superintendent and make changes where appropriate. In our 2008 Report we stated, *“The framework of the credit union system places many hats on the Superintendent’s head. Not only is he the Superintendent of Credit Unions, but he is also a board member of the RMA board, l’Office board and the NBCUDIC [New Brunswick Credit Union Deposit Insurance Corporation] board. In addition, he is also Director of the Credit Unions branch. Having one individual with so many roles could lead to conflicts.”*

6.54 There have been some legislative changes made to the role of the Superintendent that have partially addressed this recommendation. For example, the Superintendent was the chair of NBCUDIC; but is now only a member. Further, the Superintendent is still on the RMA and l’Office boards, but only as a non-voting member. However, we believe other conflicts identified in 2008 remain and should be addressed.

Executive Council Office

Review of Departmental Annual Reports

6.55 In 2008, we reviewed a number of departmental annual reports. The primary objective of our work was to determine the degree to which departmental annual reports and our government's reporting on performance could be improved by applying the principles of the Canadian Institute of Chartered Accountants (CICA) 2006 Statement of Recommended Practice – Public Performance Reporting. We also wanted to determine what enhancements might be recommended for the Province's Annual Report Policy (AD-1605), an important policy that has remained essentially unchanged for over 20 years.

6.56 We made one recommendation to Executive Council Office, that it 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 – Public Performance Reporting.

6.57 To date, that recommendation has not been implemented. We believe that rigorous performance reporting through the annual reporting process is a key component of an effective accountability relationship between government, the Legislative Assembly, and provincial taxpayers. Consequently, we continue to encourage government to implement this recommendation in the near future.

General Comments on the Implementation of our Recommendations

6.58 As noted earlier, we encourage the Public Accounts and Crown Corporations Committees to use this chapter to hold government accountable for implementing our value for money recommendations. Exhibit 6.4 reports government's progress, in implementing our value for money recommendations since 1999.

Exhibit 6.4 - Implementation of Value for Money Recommendations

Year	Number of Recommendations	Recommendations Implemented Within		
		Two years	Three years	Four years
1999	99	35%	42%	42%
2000	90	26%	41%	49%
2001	187	53%	64%	72%
2002	147	39%	58%	63%
2003	124	31%	36%	42%
2004	110	31%	38%	49%
2005	89	27%	38%	49%
2006	65	22%	38%	N/A*
2007	47	19%	N/A*	45%**
2008	48	N/A*	60%**	57%****
2009	49	73%**	73%***	-
2010	44	64%***	-	-
* No follow-up performed in 2010 ** As self-reported by departments and agencies with confirmation by our Office in the Department of Justice and Consumer Affairs *** As self-reported by departments and agencies **** As self-reported by departments and agencies and reviewed for accuracy by our Office.				

6.59 We are encouraged that the percentage of value for money recommendations implemented from 2008 was 57%, the highest such four-year percentage since 2002. It also appears, based on self-reporting by the departments and agencies responsible for responding to recommendations in our 2009 and 2010 reports, that four-year percentages may be even higher in the next two years.

6.60 However, not apparent in the 2008 percentage is that certain projects have very high overall implementation rates (e.g. Post-Secondary Education,

Training and Labour – Adult Literacy – 93%) while others are very low (e.g. Environment and Local Government – Environmental Impact Assessment – 0%).

6.61 We are committed to continuing to work with departments and Crown agencies to develop sound, practical recommendations in all our value for money reports. Also, we will continue to use our follow-up process as a means of providing encouragement and support for departments and Crown agencies to fully implement as many of our value for money recommendations as possible in future.