

Appendix B
Detailed Status Report of
Recommendations
Since 2009

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Status
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.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Status
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.	Not 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
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

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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.	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: <ul style="list-style-type: none"> • 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

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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
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.	Not 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.	No longer applicable

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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.	Not 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.	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.	No longer applicable

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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.	Implemented
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 	Not Implemented

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New Brunswick Innovation Foundation	Economic Development	2009	3	4	25	<ul style="list-style-type: none"> • 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. 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. • 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	<p>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:</p> <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	<p>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.</p>	Not Implemented
New Brunswick Innovation Foundation	Economic Development	2009	3	4	28	<p>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.</p>	Disagree

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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	Disagree
Review of Nursing Home Contract with Shannex Inc.	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.	Implemented
Review of Nursing Home Contract with Shannex Inc.	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 Inc.	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 Inc.	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 Inc.	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.	Not Implemented
Review of Nursing Home Contract with Shannex Inc.	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 Inc.	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 Inc.	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 Inc.	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 Inc.	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

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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
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

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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.	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

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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.	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.	Not Implemented
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

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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> .	Not Implemented

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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
New Brunswick Art Bank	Tourism, Heritage and Culture	2010	2	4	37	We recommended risks associated with the security of the Art Bank database be addressed.	Implemented
New Brunswick Art Bank	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
New Brunswick Art Bank	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.	Implemented
New Brunswick Art Bank	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.	Implemented
New Brunswick Art Bank	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	Implemented

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New Brunswick Art Bank	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
New Brunswick Art Bank	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
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

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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
Wastewater Commissions	Environment and Local Government	2011	1	1	44	We recommend the Department of Environment establish additional legislative requirements geared to strengthening governance and accountability of provincial wastewater commissions. In this regard, the Department should develop a regulation that: <ul style="list-style-type: none"> • attaches specific term limits to all appointments to wastewater commission boards. Longest-serving members of provincial boards (i.e. those having served 20 years or more) should be replaced immediately, and other members in place for longer than maximum legislated term limits should be replaced as soon as practical on a case by case basis; 	Implemented

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Wastewater Commissions	Environment and Local Government	2011	1	1	44	<ul style="list-style-type: none"> · prescribes any local or provincial requirements for the appointment of regional or other representative board members (i.e. by and/or from particular municipalities, aboriginal reserves, etc.); · prescribes the roles, responsibilities, and accountabilities of government, board members, municipalities and key stakeholders; · sets annual reporting requirements for wastewater commissions as well as procedures for annual budget and business plan approvals; · establishes the requirement for all executive members of the board, including the Chair, to be elected from among appointed members; · requires all commissions delivering service to one or more municipalities to set up a technical steering committee that, where possible, involves engineering staff from those municipalities to ensure that commission plans for capital projects are acceptable and as a source of technical advice; and · establishes other terms and conditions as considered appropriate in the circumstances. 	Implemented
Wastewater Commissions	Environment and Local Government	2011	1	1	45	<p>We also recommend Executive Council Office amend the provincial policy document, “An Appointment Policy for New Brunswick Agencies, Boards and Commissions” to require term limits be placed on all government appointments to agencies, boards, and commissions.</p>	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Wastewater Commissions	Environment and Local Government	2011	1	1	46	We recommend the Department of Environment ensure that board vacancies at wastewater commissions are filled on a timely basis.	Implemented
Wastewater Commissions	Environment and Local Government	2011	1	1	47	<p>We recommend the Department of Environment ensure that all wastewater commission boards in the Province are provided with ongoing guidance in the areas of governance and accountability. This guidance could include, but not be limited to, such areas as:</p> <ul style="list-style-type: none"> • How to prepare board member position profiles and other selection criteria for reference by appointing bodies; • The roles and responsibilities of commission board members; • How to hold management accountable for performance; • Committees of the board; • Commission board members' accountability obligation to commission stakeholders; and • Steps to take when a commission wants to involve itself in areas outside its legislated mandate. 	Implemented
Wastewater Commissions	Environment and Local Government	2011	1	1	59	We recommend necessary steps be taken, by the Department of Environment to ensure wastewater commissions comply with the <i>Public Purchasing Act</i> .	Not Implemented

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Wastewater Commissions	Environment and Local Government	2011	1	1	127	We recommend, the Department of Environment, in consultation and agreement with the City of Moncton, the City of Dieppe and the Town of Riverview, evaluate the existing GMSC Board member composition in light of our findings regarding questionable governance, accountability and financial management practices. Emphasis should be placed on ensuring GMSC operates under a modern governance framework and that it is well positioned to serve ratepayers of Moncton, Riverview and Dieppe within the legislated mandate.	Implemented
Wastewater Commissions	Environment and Local Government	2011	1	1	128	Once the Board of GMSC has been determined, the Department of Environment, in cooperation with the Greater Moncton Sewerage Commission, the Department of Local Government, the City of Moncton, the City of Dieppe, and the Town of Riverview, should develop a plan specifically geared to improve: <ul style="list-style-type: none"> • governance processes; • financial management; • monitoring and oversight; • accountability; and • compliance with provincial legislation at the Greater Moncton Sewerage Commission. 	Implemented
Eleanor W. Graham Middle School and Moncton North School	Transportation and Infrastructure - Public-Private Partnership	2011	3	2	26	The Department of [Transportation and Infrastructure] should conduct a preliminary assessment to identify the best procurement approach prior to a Cabinet decision on how to proceed (P3 or traditional approach).	Not Implemented
Eleanor W. Graham Middle School and Moncton North School	Transportation and Infrastructure - Public-Private Partnership	2011	3	2	31	The Department of Finance should have the government obtain approval of the Legislative Assembly, during the budget process, for future year P3 funding commitments in advance of entering into such contracts.	Implemented

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Eleanor W. Graham Middle School and Moncton North School	Transportation and Infrastructure - Public-Private Partnership	2011	3	2	71	The Department of [Transportation and Infrastructure] should document the development of significant assumptions for VFM analysis, especially the assessment of their reasonableness.	Implemented
Eleanor W. Graham Middle School and Moncton North School	Transportation and Infrastructure - Public-Private Partnership	2011	3	2	72	The Department of [Transportation and Infrastructure] should review assumptions made by its VFM consultant. Reviews and important discussions should be properly documented.	Implemented
Eleanor W. Graham Middle School and Moncton North School	Transportation and Infrastructure - Public-Private Partnership	2011	3	2	73	The Department of [Transportation and Infrastructure] should obtain the discounted cash flow model from its consultant as part of the arrangement for future P3 projects.	Implemented
Eleanor W. Graham Middle School and Moncton North School	Transportation and Infrastructure - Public-Private Partnership	2011	3	2	96	The Department of [Transportation and Infrastructure] should perform a sensitivity analysis which includes all key variables in the project cost estimate process.	Implemented
Eleanor W. Graham Middle School and Moncton North School	Transportation and Infrastructure - Public-Private Partnership	2011	3	2	97	The Department of [Transportation and Infrastructure] should inform the public of key information in the P3 process.	Implemented
Eleanor W. Graham Middle School and Moncton North School	Transportation and Infrastructure - Public-Private Partnership	2011	3	2	103	The Department of [Transportation and Infrastructure] should perform an independent due diligence review of the value for money assessment for each proposed P3 project.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Eleanor W. Graham Middle School and Moncton North School	Transportation and Infrastructure - Public-Private Partnership	2011	3	2	111	<p>To ensure provincially owned schools are properly maintained over their useful lives, the Department of [Transportation and Infrastructure] in cooperation with the Departments of Finance and Education should:</p> <ol style="list-style-type: none"> 1. develop and implement an asset management system that provides for and prioritizes multi-year maintenance and capital repair needs of the schools; and 2. implement budgeting measures to protect the long-term funding stream required for sufficient ongoing maintenance of the schools. 	Implemented
Eleanor W. Graham Middle School and Moncton North School	Transportation and Infrastructure - Public-Private Partnership	2011	3	2	117	<p>The Department of [Transportation and Infrastructure] should tender or solicit multiple fee estimates when engaging advisors for P3 projects, given the significant cost of these services.</p>	Implemented
Constituency Office Costs for Members of the Legislative Assembly and Executive Council	Legislative Assembly and Executive Council Office	2011	3	3	50	<p>We recommended all constituency office costs should be authorized, paid, recorded, monitored and reported through the Office of the Clerk of the Legislative Assembly. Appropriate revisions should be made by the Legislative Assembly and the Executive Council Office to existing guidelines to facilitate this change.</p>	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Constituency Office Costs for Members of the Legislative Assembly and Executive Council	Legislative Assembly and Executive Council Office	2011	3	3	62	To provide better accountability, the Legislative Assembly should publicly report total constituency office costs claimed by each Member, whether paid by the Clerk or a department.	Not Implemented
Constituency Office Costs for Members of the Legislative Assembly and Executive Council	Legislative Assembly and Executive Council Office	2011	3	3	74	The Legislative Administration Committee should establish additional guidelines for constituency office assets to ensure purchases by Members are reasonable (e.g. timing, individual cost and/or frequency of asset purchases).	Implemented
Constituency Office Costs for Members of the Legislative Assembly and Executive Council	Legislative Assembly and Executive Council Office	2011	3	3	83	The Legislative Administration Committee should consider whether current guidelines covering the disposal of constituency office assets upon the departure of Members provide the most favorable financial result for the Province. If not, it should give the Office of the Clerk authority to recommend a revised asset disposal policy. A revised policy, for example, could give primary consideration to reusing assets within government (e.g. by transferring information technology assets to the Computers for Schools program run by the Department of Education, and furniture and fixtures to incoming Members or a government department), rather than first offering these assets to departing Members at discount prices.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Constituency Office Costs for Members of the Legislative Assembly and Executive Council	Legislative Assembly and Executive Council Office	2011	3	3	89	The Legislative Administration Committee should develop an inventory control policy for assets purchased for constituency offices which includes controls similar to those in the Government's policies AD-1703 and AD-1704.	Implemented
CMHC Social Housing Agreement	Social Development	2011	3	4	60	We recommended the Department develop a comprehensive long-term plan to ensure the Province can continue to provide and maintain social housing. The plan should include an effective funding and financing strategy to address the declining condition of housing stock.	Not Implemented
CMHC Social Housing Agreement	Social Development	2011	3	4	74	Given the hardship the programs could face in the future due to declining funding, the expiration of the CMHC Social Housing Agreement in 2034, the declining condition of housing stock and the remaining need for social housing, we recommended program evaluations be carried out in order to develop a strategy to address these issues and to comply with the Agreement.	Not Implemented
Medicare Payments to Doctors	Health	2012	2	2	42	We recommend the Department develop an action plan, with specific steps and timelines, to address the deficiencies identified by our work. The action plan is to include, but not be limited to, the following:	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Medicare Payments to Doctors	Health	2012	2	2	42	<ul style="list-style-type: none"> • Improving the monitoring of doctor remuneration, including all methods of remuneration (Fee-For-Service, salary, sessional), total payments, and the cap and the “on-call group account” for salaried doctors • Improving the audit function by: expanding the audit coverage to include all Medicare payments; using a risk-based audit approach; ensuring the audit unit has the skill set and information needed; documenting procedures for authorizing, processing, recording and reviewing the reversal / repayment of recoveries; publicly reporting the actual performance of its audit function in comparison with targeted recoveries and providing a rationale for any variances; expanding the use of the Professional Review Committee, etc. • Improving the Department’s enforcement of doctor compliance with legislation and departmental policies by establishing an enforcement policy and implementing ramifications for doctors who do not comply, such as those who over-charge, double bill for services relating to workplace injuries and those who do not shadow-bill • Ensuring claims submitted for radiology services comply with legislation and payments for those services are subject to the same payment controls, monitoring and auditing as other Fee-For-Service payments • Improving and automating the process of recovering Medicare payments relating to WorkSafeNB claims. 	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Medicare Payments to Doctors	Health	2012	2	2	43	Similar to other government reporting of employee compensation and vendor payments, and to provide better accountability, we recommend the Department publicly report total remuneration for each doctor, regardless of whether the doctor is paid via Fee-For-Service, salary, sessional or alternative payment arrangements.	Not Implemented
Medicare Payments to Doctors	Health	2012	2	2	44	To provide better accountability, we recommend the Department publicly report annually summary-level information on doctor remuneration, such as: total payments for each remuneration method (Fee-For-Service, salary, sessional, other), doctor remuneration by dollar range, doctor remuneration by specialty, etc.	Implemented
EHealth – Procurement and Conflict of Interest	Health	2012	2	3	50	<p>The findings in the OoC’s report are consistent with ours. Recommendations regarding the procurement process from the OoC’s report are applicable to our findings as well. The OoC’s recommendations included:</p> <ul style="list-style-type: none"> • Contract managers should ensure that the requirements of the <i>Public Purchasing Act</i> are followed. Documentation should be maintained supporting Minister’s exemptions particularly when the exemption for Specific Skills or Sole Source of supply is used. • A purchase order should be obtained prior to the payment of any amounts and the value of the purchase order should not be exceeded. • A signed statement of work should always be obtained prior to the commencement of the project. • When contracts are negotiated and signed with vendors, only contracts drafted by PNB should be utilized. Vendor contracts should not be used. 	*

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EHealth – Procurement and Conflict of Interest	Health	2012	2	3	51	<p>In addition to the recommendations made by the OoC, we recommend:</p> <ul style="list-style-type: none"> • To avoid frequent contract amendments, the Department of Health adequately plan and define the scope, deliverables, timelines and costs for each IT contract and complete all required documentation before signing contracts or allowing work to commence; and • In the event contract amendments are required, the Department of Health properly prepare and approve change requests and amendments to original contract agreements. 	*
EHealth – Procurement and Conflict of Interest	Health	2012	2	3	69	<p>In general, the findings in the OoC's report were consistent with ours. The OoC's recommendations related to conflict of interest are applicable to our findings in this area as well. The OoC's recommendations included:</p> <ul style="list-style-type: none"> • Employees and contractors should sign off as having read and understood AD-2915 (Conflict of Interest) on an annual basis. For employees, this could be incorporated as part of their annual performance review. As stated in AD-2915 employees must advise the Senior Executive Officer of any conflict of interest situation in which they find themselves. Documentation should be maintained. • Managers and directors should familiarize themselves with the meaning and definition of an "apparent conflict of interest ". A suggested reading could be the document on this topic published by the Treasury Board of Canada Secretariat 	*

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EHealth – Procurement and Conflict of Interest	Health	2012	2	3	69	<ul style="list-style-type: none"> Contractors should not occupy management positions within the department. Where the situation is unavoidable, the contractor should be strictly limited to the financial information which they can access particularly with respect to competitor's information. Where contractors are members of project steering committees, they should not take part in any discussions surrounding the contracting/outsourcing of any work for the project. Contractors should be required to disclose business relationships with other contractors working in the department when a partnership or joint venture type relationship exists. If a Project Manager or member of a Steering Committee is a contractor and also a partner or principal of a consulting firm, the department should refrain from hiring other contractors from the same company on the project 	*
EHealth – Procurement and Conflict of Interest	Health	2012	2	3	70	We recommend the Department of Health develop and implement a plan to eliminate reliance on consultants serving as project managers and prohibit consultants from serving as members of RFP evaluation committees or project steering committees.	*
EHealth – Procurement and Conflict of Interest	Health	2012	2	3	81	We recommend the Department of Health develop and implement a plan to in-source all IT operation and maintenance functions over the next two years.	*

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
EHealth – Procurement and Conflict of Interest	Health	2012	2	3	85	<p>We recommend the Office of the Chief Information Officer develop and monitor compliance with a government-wide policy relating to the procurement, contracting and management of IT consultants. That policy should address and mitigate risks regarding procurement and conflict of interest of consultants, and clearly state when the use of internal IT resources is more appropriate. As a minimum, the policy should require that:</p> <ul style="list-style-type: none"> • the primary role of IT consultants be to provide specialized expertise to government, typically for development initiatives; • IT operations and maintenance work be in-sourced, with allowances made for knowledge transfer from private sector experts in the shorter term; • a competitive bidding process, in compliance with all pertinent government legislation, be followed for the selection of consultants; • any exemption from the competitive bidding process be properly authorized and made for sound business reasons defensible to the public; • there is sufficient in house government expertise to effectively oversee and manage the work of consultants before a project is started; • the opportunity for real or perceived conflict of interest on the part of contracted consultants is mitigated, in part by requiring that project managers, and members of key project committees be staffed exclusively with in-house resources; and • provincial remuneration levels for IT staff not act as a barrier to the ability of government to hire and retain needed internal IT resources on a permanent basis. 	*

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Solid Waste Commissions	Environment and Local Government	2012	2	4	49	We recommend the Department of Environment and Local Government include a dispute resolution mechanism in the planned Solid Waste Commissions Regulation under the <i>Regional Service Delivery Act</i> to address situations where a commission board has been unable to obtain the two-thirds majority needed to approve an annual budget, commission borrowing, or the election of board officers.	*
Solid Waste Commissions	Environment and Local Government	2012	2	4	51	We recommend the Province, through the Minister of Environment and Local Government, ensure future appointments of local service district representatives to the new Regional Delivery Commission boards are made within three months of a vacancy occurring.	*
Solid Waste Commissions	Environment and Local Government	2012	2	4	58	We recommend each new Regional Delivery Commission adopt the following good governance practices: <ul style="list-style-type: none"> • document the roles and responsibilities of their board, individual board members, and board executive members; • document and approve terms of reference for each of their board committees; • provide all new board members with orientation sessions; • document a code of conduct for board, management and staff; and • create a governance committee of the board to oversee the development and implementation of good governance practices. 	*

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Solid Waste Commissions	Environment and Local Government	2012	2	4	65	We recommend all commissions provide up-to-date accountability information on their websites including, as a minimum, the following: <ul style="list-style-type: none"> • audited financial statements; • annual reports; • current commission tipping fees; and • the names of board members indicating which local government they represent. 	*
Solid Waste Commissions	Environment and Local Government	2012	2	4	79	We recommend commissions negotiating solid waste transfer agreements in future consider: <ul style="list-style-type: none"> • what direct and administrative costs are being incurred by landfill commissions in providing service to transfer station commissions; and • how these costs may be most fairly allocated in establishing landfill tipping fees under the agreement. 	*
Solid Waste Commissions	Environment and Local Government	2012	2	4	80	We recommend Transfer Station Commissions investigate the potential for cost savings by shipping their solid waste to alternative provincial landfills, prior to renewing their existing transfer agreements.	*
Solid Waste Commissions	Environment and Local Government	2012	2	4	99	We recommend the Department finalize and request government approval for additions to the Designated Materials Regulation covering used oil, glycol, and e-waste.	*
Solid Waste Commissions	Environment and Local Government	2012	2	4	100	We also recommend the Department design and implement additional extended producer responsibility programs to further reduce the volume of solid waste going to New Brunswick landfills.	*

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Solid Waste Commissions	Environment and Local Government	2012	2	4	122	We recommend the Department ensure challenging diversion goals are set for regional commissions. The Department should also monitor commission performance and ensure the degree of success by individual commissions in achieving their diversion goals is publicly reported. One option may be for commissions to report their diversion performance on their websites.	*
Solid Waste Commissions	Environment and Local Government	2012	2	4	123	We also recommend the Department support the delivery of enhanced diversion programs by regional solid waste commissions to help them meet their diversion goals.	*
Solid Waste Commissions	Environment and Local Government	2012	2	4	135	Given the environmental risks and financial costs associated with illegal dumping, we recommend the Department develop a standardized compliance and enforcement approach to better manage illegal dumping in the Province.	*
Solid Waste Commissions	Environment and Local Government	2012	2	4	139	We recommend the Department ensure all construction and demolition debris disposal sites in the Province are physically inspected periodically to ensure they are accepting only materials specified in their Departmental certificate of approval to operate and identify and address other environmental concerns. Frequency of inspections of individual sites should be based upon a Departmental evaluation of the risk of non-compliance at individual disposal sites.	*
Solid Waste Commissions	Environment and Local Government	2012	2	4	145	We recommend the Department develop and implement a plan, in agreement with individual commissions, covering ongoing government involvement in educating the public about solid waste matters. That involvement should focus on areas of province-wide concern.	*

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Capital Maintenance of Highways	Transportation and Infrastructure	2012	2	5	78	We recommend, in order to optimize decisions and reduce long term costs from asset management, the Department prioritize the addition of all significant asset categories not currently modeled in the system with timelines for their inclusion.	*
Capital Maintenance of Highways	Transportation and Infrastructure	2012	2	5	83	We recommend the Department report on roads that are in very poor condition and develop optimization targets specific to that category of roads within the Asset Management System.	*
Capital Maintenance of Highways	Transportation and Infrastructure	2012	2	5	89	We recommend the Department further enhance the Asset Management System to incorporate non-road condition based factors such as traffic counts, safety indicators, and environmental concerns that significantly impact project selection.	*
Capital Maintenance of Highways	Transportation and Infrastructure	2012	2	5	114	We recommend the Department establish guidelines to govern projects selected outside the Asset Management System and document the rationale and benefits of these projects against the Asset Management System optimization criteria.	*
Capital Maintenance of Highways	Transportation and Infrastructure	2012	2	5	115	We recommend the Department, in its annual report, communicate the implications of selecting and completing projects that do not meet Asset Management System optimization criteria.	*
Capital Maintenance of Highways	Transportation and Infrastructure	2012	2	5	118	We recommend the Department provide sufficient training for additional staff to be competent in utilizing the Asset Management System. Training should include, but not be limited to, knowledge of optimization process rules.	*

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Capital Maintenance of Highways	Transportation and Infrastructure	2012	2	5	126	We recommend the Department complete the Road Surface policy (a policy that will guide decisions regarding the most appropriate and economical road surface given particular circumstances (i.e. chip seal versus asphalt)). Once complete, we recommend the Department incorporate the road surface selection process into the Asset Management System optimization model.	*
Capital Maintenance of Highways	Transportation and Infrastructure	2012	2	5	130	In order to ensure sustainability of the Province's highway network at the most economical cost, we recommend the Department include total lifecycle costs in all new road construction decisions. We also recommend the Department obtain statutory funding when the decision is made to add new roads (similar to Public-Private Partnership highway projects).	*
Capital Maintenance of Highways	Transportation and Infrastructure	2012	2	5	179	We recommend the Department develop effective program performance measures for its stated goals and objectives that include specific, relevant targets against which performance can be measured.	*
Capital Maintenance of Highways	Transportation and Infrastructure	2012	2	5	180	We recommend the Department's annual report clearly state the overall highway network condition by kilometer in each condition category the Department uses, (currently very good, good, fair, and poor), with the intent of highlighting the short, medium, and long term impacts of not following Asset Management System projected funding recommendations. We further recommend the Department report the level of infrastructure debt caused by deferred capital maintenance in order to present a complete picture of the highway network status and the risk to safety and sustainability.	*

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