

**Appendix B**  
**Detailed Status Report of**  
**Recommendations**  
**Since 2010**

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
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.	Disagree
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
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

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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
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

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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
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.	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
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
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

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
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.	No longer applicable
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.	No longer applicable
Agency Stores	New Brunswick Liquor Corporation	2010	2	5	51	We recommended ANBL establish terms of reference for the Agency Stores Committee.	No longer applicable
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.	No longer applicable
Agency Stores	New Brunswick Liquor Corporation	2010	2	5	61	We recommended the Applicant Visit Checklist be completed, in every case. If a section of the checklist is not applicable for an applicant, it should be so noted with an explanation of the reason.	Implemented
Agency Stores	New Brunswick Liquor Corporation	2010	2	5	73	We recommended ANBL comply with their Disposal of Assets Policy. In particular ANBL should determine and document the value of all assets involved in the potential purchase of an existing store property.	No longer applicable
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.	No longer applicable

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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.	No longer applicable
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	<p>We recommend the Department of Environment [and Local Government] establish additional legislative requirements geared to strengthening governance and accountability of provincial wastewater commissions. In this regard, the Department should develop a regulation that:</p> <ul style="list-style-type: none"> <li>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;</li> <li>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.);</li> <li>prescribes the roles, responsibilities, and accountabilities of government, board members, municipalities and key stakeholders;</li> </ul>	Implemented

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Wastewater Commissions	Environment and Local Government	2011	1	1	44	<ul style="list-style-type: none"> <li>sets annual reporting requirements for wastewater commissions as well as procedures for annual budget and business plan approvals;</li> <li>establishes the requirement for all executive members of the board, including the Chair, to be elected from among appointed members;</li> <li>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</li> <li>establishes other terms and conditions as considered appropriate in the circumstances.</li> </ul>	Implemented
Wastewater Commissions	Environment and Local Government	2011	1	1	45	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.	Not Implemented
Wastewater Commissions	Environment and Local Government	2011	1	1	46	We recommend the Department of Environment [and Local Government] ensure that board vacancies at wastewater commissions are filled on a timely basis.	Implemented

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Wastewater Commissions	Environment and Local Government	2011	1	1	47	<p>We recommend the Department of Environment [and Local Government] 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"> <li>• How to prepare board member position profiles and other selection criteria for reference by appointing bodies;</li> <li>• The roles and responsibilities of commission board members;</li> <li>• How to hold management accountable for performance;</li> <li>• Committees of the board;</li> <li>• Commission board members' accountability obligation to commission stakeholders; and</li> <li>• Steps to take when a commission wants to involve itself in areas outside its legislated mandate.</li> </ul>	Implemented
Wastewater Commissions	Environment and Local Government	2011	1	1	59	<p>We recommend necessary steps be taken, by the Department of Environment [and Local Government] to ensure wastewater commissions comply with the <i>Public Purchasing Act</i>.</p>	Implemented

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Wastewater Commissions	Environment and Local Government	2011	1	1	127	We recommend, the Department of Environment [and Local Government], 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 [and Local Government], in cooperation with the Greater Moncton Sewerage Commission, 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"> <li>• governance processes;</li> <li>• financial management;</li> <li>• monitoring and oversight;</li> <li>• accountability; and</li> <li>• compliance with provincial legislation at the Greater Moncton Sewerage Commission.</li> </ul>	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).	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

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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"> <li>1) develop and implement an asset management system that provides for and prioritizes multi-year maintenance and capital repair needs of the schools; and</li> <li>2) implement budgeting measures to protect the long-term funding stream required for sufficient ongoing maintenance of the schools.</li> </ol>	Implemented
Eleanor W. Graham Middle School and Moncton North School	Transportation and Infrastructure - Public-Private Partnership	2011	3	2	117	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.	Implemented
Constituency Office Costs for Members of the Legislative Assembly and Executive Council	Legislative Assembly and Executive Council Office	2011	3	3	50	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.	Not Implemented
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

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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
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

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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

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Medicare Payments to Doctors	Health	2012	2	2	42	<ul style="list-style-type: none"> <li>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</li> <li>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.</li> <li>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</li> <li>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</li> <li>Improving and automating the process of recovering Medicare payments relating to WorkSafeNB claims.</li> </ul>	Not Implemented

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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"> <li>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. .</li> <li>A purchase order should be obtained prior to the payment of any amounts and the value of the purchase order should not be exceeded.</li> <li>A signed statement of work should always be obtained prior to the commencement of the project.</li> <li>When contracts are negotiated and signed with vendors, only contracts drafted by PNB should be utilized. Vendor contracts should not be used.</li> </ul>	Implemented

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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"> <li>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</li> <li>In the event contract amendments are required, the Department of Health properly prepare and approve change requests and amendments to original contract agreements.</li> </ul>	Implemented
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"> <li>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.</li> <li>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</li> </ul>	Implemented

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EHealth – Procurement and Conflict of Interest	Health	2012	2	3	69	<ul style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>Contractors should be required to disclose business relationships with other contractors working in the department when a partnership or joint venture type relationship exists.</li> <li>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</li> </ul>	Implemented
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.	Implemented
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.	Implemented

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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"> <li>• the primary role of IT consultants be to provide specialized expertise to government, typically for development initiatives;</li> <li>• IT operations and maintenance work be in-sourced, with allowances made for knowledge transfer from private sector experts in the shorter term;</li> <li>• a competitive bidding process, in compliance with all pertinent government legislation, be followed for the selection of consultants;</li> <li>• any exemption from the competitive bidding process be properly authorized and made for sound business reasons defensible to the public;</li> <li>• there is sufficient in house government expertise to effectively oversee and manage the work of consultants before a project is started;</li> <li>• 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</li> <li>• 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.</li> </ul>	Not Implemented

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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.	Implemented
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.	Implemented
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"> <li>• document the roles and responsibilities of their board, individual board members, and board executive members;</li> <li>• document and approve terms of reference for each of their board committees;</li> <li>• provide all new board members with orientation sessions;</li> <li>• document a code of conduct for board, management and staff; and</li> <li>• create a governance committee of the board to oversee the development and implementation of good governance practices.</li> </ul>	Implemented

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Solid Waste Commissions	Environment and Local Government	2012	2	4	65	<p>We recommend all commissions provide up-to-date accountability information on their websites including, as a minimum, the following:</p> <ul style="list-style-type: none"> <li>• audited financial statements;</li> <li>• annual reports;</li> <li>• current commission tipping fees; and</li> <li>• the names of board members indicating which local government they represent.</li> </ul>	Implemented
Solid Waste Commissions	Environment and Local Government	2012	2	4	79	<p>We recommend commissions negotiating solid waste transfer agreements in future consider:</p> <ul style="list-style-type: none"> <li>• what direct and administrative costs are being incurred by landfill commissions in providing service to transfer station commissions; and</li> <li>• how these costs may be most fairly allocated in establishing landfill tipping fees under the agreement.</li> </ul>	Not Implemented
Solid Waste Commissions	Environment and Local Government	2012	2	4	80	<p>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.</p>	Not Implemented
Solid Waste Commissions	Environment and Local Government	2012	2	4	99	<p>We recommend the Department finalize and request government approval for additions to the Designated Materials Regulation covering used oil, glycol, and e-waste.</p>	Implemented
Solid Waste Commissions	Environment and Local Government	2012	2	4	100	<p>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.</p>	Implemented

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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.	Implemented
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.	Implemented
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.	Implemented
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.	Implemented
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.	Implemented

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.	Not Implemented
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.	Implemented
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.	Not Implemented
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.	Not Implemented
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.	Implemented
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.	Implemented

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.	Not Implemented
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).	Not Implemented
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.	Implemented
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.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Foster Homes	Social Development	2013	2	2	57	We recommend the Department of Social Development establish standards for contracting with foster families.	*
Foster Homes	Social Development	2013	2	2	58	We recommend the Department of Social Development amend its standards to provide comprehensive and consistent direction for approving and monitoring provisional (foster) homes.	*
Foster Homes	Social Development	2013	2	2	72	We recommend the Department of Social Development comply with its documented foster home standards for providing a safe and secure environment for children who have to be separated from their families.	*
Foster Homes	Social Development	2013	2	2	86	<p>We recommend the Department of Social Development implement regular monitoring procedures for both regional and central office to ensure compliance with its standards. The procedures could include, but not necessarily be limited to, the following:</p> <ul style="list-style-type: none"> <li>• a periodic review of a sample of files to determine compliance with standards; and</li> <li>• a regular review of “expired approval dates” recorded in the electronic information system, with follow-up to ensure the foster family’s annual review is completed on time.</li> </ul>	*
Foster Homes	Social Development	2013	2	2	107	We recommend the Department of Social Development develop a long-term strategy to ensure sufficient appropriate foster homes are available to meet regional needs and to help meet, “The Children’s Residential Services program primary goal ... to ensure consistent, high quality residential services to children who are in the temporary or permanent care of the Minister.”	*

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Foster Homes	Social Development	2013	2	2	122	We recommend the Department of Social Development review all rates and funding relating to foster homes and propose changes to Government as appropriate to eliminate any disincentive to current or prospective foster parents. This should be completed within twelve months of the release of our report.	*
Foster Homes	Social Development	2013	2	2	123	We recommend the Department of Social Development review rates and funding relating to foster homes on a regular and ongoing basis.	*
Foster Homes	Social Development	2013	2	2	124	We recommend the Department of Social Development take steps to increase the awareness of costs available for reimbursement to foster families.	*
Foster Homes	Social Development	2013	2	2	125	We recommend the Department of Social Development be consistent in the amounts reimbursed to foster families.	*
Foster Homes	Social Development	2013	2	2	129	We recommend the Department of Social Development reconcile its foster family information (statistics, data, names) with each of the regions on a regular basis to ensure information used by central office for program planning is complete and accurate.	*
Foster Homes	Social Development	2013	2	2	134	We recommend the Department of Social Development publicly report on the effectiveness of its Children's Residential Services program. Such performance information should be included in the Department's annual report and on its website.	*

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Provincial Bridges	Transportation and Infrastructure	2013	2	3	46	We recommend the Department document its bridge inspection processes in a single comprehensive manual.	*
Provincial Bridges	Transportation and Infrastructure	2013	2	3	47	We recommend the Department have readily accessible to all staff the most current and complete copy of any manual or other documentation referenced in the inspection process.	*
Provincial Bridges	Transportation and Infrastructure	2013	2	3	62	We recommend the Department follow the Ontario Structures Inspection Manual guidelines for reporting bridge component deterioration and record the quantitative information such as the width and extent of cracks in the inspection reports. The recording of actual quantities of the defects leads to a better estimation of rehabilitation needs.	*
Provincial Bridges	Transportation and Infrastructure	2013	2	3	63	We recommend the Department include suggested completion dates within the maintenance recommendations in the inspection reports. This will provide additional detailed information for use by senior department officials and members of the Legislative Assembly, inventory data analysis and performance reporting.	*
Provincial Bridges	Transportation and Infrastructure	2013	2	3	69	We recommend the Department add a severity rating component to their material rating process similar to the Ontario Structures Inspection Manual. Standardized material ratings should be used.	*
Provincial Bridges	Transportation and Infrastructure	2013	2	3	75	We recommend the Department standardize the use of priority codes within the inspection reporting process.	*

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Provincial Bridges	Transportation and Infrastructure	2013	2	3	79	<p>We recommend the Department implement and document a formal quality control and assurance procedure for inspections and reporting. In conjunction with this, the Department should formalize supervision of the inspection team by a qualified structural engineer. This could include, but not be limited to:</p> <ul style="list-style-type: none"> <li>documented review by a professional engineer of a random sample of completed bridge inspection reports and photo files;</li> <li>direct observation; and</li> <li>re-performance of field inspections.</li> </ul>	*
Provincial Bridges	Transportation and Infrastructure	2013	2	3	88	We recommend the Department establish guidelines for bridge repair and replacement project selection and document the rationale for the projects selected.	*
Provincial Bridges	Transportation and Infrastructure	2013	2	3	104	We recommend the Department clearly define the least life cycle cost for a bridge and adopt this approach in prioritizing all capital bridge work, as stated in the Department's Bridges and Culverts Asset Management Plan.	*
Provincial Bridges	Transportation and Infrastructure	2013	2	3	115	We recommend the Department publicly report the Bridge Condition Index of all designated Provincial bridges on an annual basis.	*
Provincial Bridges	Transportation and Infrastructure	2013	2	3	116	We recommend the Department have measurable objectives relating to the condition of Provincial bridges. Such objectives might include setting a target Bridge Condition Index.	*

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Provincial Bridges	Transportation and Infrastructure	2013	2	3	124	We recommend the Department set targets for its bridge inspection program and publicly report the targets, actual results and the rationale for variances in its annual report.	*
Provincial Bridges	Transportation and Infrastructure	2013	2	3	136	The Department should develop and implement a long term plan to address current and expected future funding shortfalls in ordinary and capital bridge maintenance. This plan should be communicated annually during the capital budget process in order to appropriately inform senior officials and Cabinet Ministers.	*
Procurement of Goods and Services – Phase I	Government Services	2013	2	4	58	We recommend the DGS (Department of Government Services) ensure that provincial regulation, policies and practices are internally consistent, and are consistent with trade agreements signed by the Province.	*
Procurement of Goods and Services – Phase I	Government Services	2013	2	4	71	We recommend the DGS (Department of Government Services) require the use of the NBON system by client departments or implement a mechanism to accurately capture contract of supply draw down information and changes to purchase orders.	*
Procurement of Goods and Services – Phase I	Government Services	2013	2	4	72	We recommend the DGS (Department of Government Services) establish a plan to undertake periodic reviews of significant contracts to ensure all of the benefits such as discounted pricing of the contract are received by government entities and vendors meet their contracted obligations.	*

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Procurement of Goods and Services – Phase I	Government Services	2013	2	4	79	We recommend the DGS (Department of Government Services) modernize and update the procurement policy and procedural framework used by government to include the establishment of a policy defining the roles and responsibilities of the entities involved in critical procurement functions, particularly between DGS as the central agency and client departments.	*
Procurement of Goods and Services – Phase I	Government Services	2013	2	4	85	We recommend the DGS (Department of Government Services) develop an exemption approval policy that balances procurement risk and value against timeframe considerations to better meet client department and DGS approval requirements.	*
Procurement of Goods and Services – Phase I	Government Services	2013	2	4	118	We recommend the DGS (Department of Government Services): <ul style="list-style-type: none"> <li>design criteria effective in determining when significant procurements should fall under the Public Purchasing Act, adhere to the criteria, and establish procedures to ensure this decision is supported and documented;</li> <li>design an effective review process to ensure that no single individual can complete the evaluation of a procurement project and award a purchase order; and</li> <li>enforce compliant procurement practices and ensure adequate file documentation is maintained to demonstrate compliance with the Act, regulations, and policy.</li> </ul>	*
Procurement of Goods and Services – Phase I	Government Services	2013	2	4	129	We recommend the DGS (Department of Government Services) ensure all of the required information is included with exemption requests to provide sufficient support for their approval.	*

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Procurement of Goods and Services – Phase I	Government Services	2013	2	4	163	<p>We recommend the DGS create best practice policies and procedural guidelines including but not limited to:</p> <ul style="list-style-type: none"> <li>enhancing the role of the procurement specialist to include the level of involvement in critical functions such as mandatory site visits and membership on Request for Proposal (RFP) evaluation committees;</li> <li>improving records management practices to ensure consistency, completeness, and adequate decision support for vendor debriefing sessions, final contracts, and RFP bid evaluations to address issues such as:</li> <li>missing and incomplete evaluation documents;</li> <li>potential conflict of interest situations; and</li> <li>enhancing continuous improvement processes to improve forward planning by including practices such as soliciting vendor and client department feedback, completing procurement summaries and vendor performance reports, and undertaking periodic file reviews.</li> </ul>	*
Procurement of Goods and Services – Phase I	Government Services	2013	2	4	171	We recommend the DGS publicly report on the goals, objectives, performance targets and actual results achieved by the Strategic Procurement business unit with explanations for any variances between actual results and targets.	*
Collection of Accounts Receivable	Finance	2013	2	5	49	We recommend departments identify those accounts at risk of becoming statute-barred and implement collection procedures in order to maximize their collection prior to the expiry of the May 2016 standstill provision.	*

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Collection of Accounts Receivable	Finance	2013	2	5	61	We recommend departments share debtor contact information, where legislation permits (for example, the <i>Family Income Security Act</i> or <i>Right to Information and Protection of Privacy Act</i> ), for the purpose of collecting accounts receivable.	*
Collection of Accounts Receivable	Finance	2013	2	5	77	Given the recent rapid growth in the student loans Return to Government portfolio and the limited resources of the Portfolio Debt Management group, we recommend the Department of Post-Secondary Education Training and Labour continue to develop, in conjunction with the central collection unit, a collection strategy for the Return to Government portfolio including establishing collection targets and active monitoring of targets.	*
Collection of Accounts Receivable	Finance	2013	2	5	81	We recommend the Department of Post-Secondary Education, Training and Labour register employment program overpayments with the Canada Revenue Agency Refund Set-off Program.	*
Collection of Accounts Receivable	Finance	2013	2	5	88	To improve the recovery of loans receivable from businesses, we recommend that independent expertise in collection of business accounts be engaged to assist either the Department of Economic Development or the central collection unit. The expert engagement should include the development of an action plan to address the historic high delinquency rate of economic development loans to businesses.	*

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Collection of Accounts Receivable	Finance	2013	2	5	99	We recommend a matching process be undertaken to identify provincial employees with past due accounts for veterinary services or with any other amounts in arrears. Payment arrangements should be established or payroll set-off applied. In the future, departments should collect a “unique identifier” from individuals in order to facilitate recovery (through matching) should default occur.	*
Collection of Accounts Receivable	Finance	2013	2	5	105	We recommend the Department of Finance complete its work to routinely register overdue property tax receivable accounts with the Canada Revenue Agency Refund Set-off Program.	*
Collection of Accounts Receivable	Finance	2013	2	5	124	Given the current five year Enhanced Agreements with First Nations are ending in 2013, we recommend the Aboriginal Affairs Secretariat and the Department of Education and Early Childhood Development establish payment arrangements for all arrears owing prior to the signing of new Enhanced Agreements. Reinvestment of provincial funds (under the new Agreements) should not take place until payment arrangements have been negotiated.	*
Collection of Accounts Receivable	Finance	2013	2	5	129	We recommend the Department of Finance establish collection guidelines to ensure equitable treatment of debtors.	*

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Point Lepreau Generating Station Refurbishment – Phase I	NB Power	2013	2	6	29	<p>Based upon our observations relating to the decision-making process for the Point Lepreau Generating Station refurbishment, we recommend for future major capital projects undertaken by NB Power:</p> <ul style="list-style-type: none"> <li>the decision-making process be clearly documented, including identifying the roles and responsibilities of key players (i.e. NB Power, the Province, external contractors, regulators such as the Energy and Utilities Board, etc.) before significant amounts are expended;</li> <li>a planned decision-making timeline be developed and agreed upon by key players;</li> <li>all feasible options be identified and fully investigated as early in the process as possible;</li> <li>pre-decision spending be limited to that needed to adequately evaluate and mitigate risks associated with options under consideration prior to selecting a preferred option;</li> <li>an independent, third-party expert be contracted to guide the process of selecting the best option, identifying and developing mitigation strategies for all significant risks, identifying a preferred proponent, and ensuring that the corporation gets the best possible outcome for provincial ratepayers; and</li> <li>the process be transparent and the public made aware of the criteria to be used for decision making, progress towards making a decision and key reasons for the selection of a preferred alternative.</li> </ul>	*

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