

Appendix B
Detailed Status Report of
Recommendations
Since 2011

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

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Wastewater Commissions	Environment and Local Government	2011	1	1	44	<ul style="list-style-type: none"> 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	Executive Council Office	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"> • 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	<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>	Not Implemented
Wastewater Commissions	Environment and Local Government	2011	1	1	127	<p>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.</p>	Implemented

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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"> • 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).	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
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

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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
Eleanor W. Graham Middle School and Moncton North School	Transportation and Infrastructure - Public-Private Partnership	2011	3	2	111	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: <ul 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

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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
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

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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	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
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.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Medicare Payments to Doctors	Health	2012	2	2	42	<p>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:</p> <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 	Not Implemented

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

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

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

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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. 	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

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
EHealth – Procurement and Conflict of Interest	Office of the Chief Information Officer	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. 	No Update

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.	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"> • 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. 	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"> • audited financial statements; • annual reports; • current commission tipping fees; and • the names of board members indicating which local government they represent. 	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"> • 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. 	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

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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

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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

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Foster Homes	Social Development	2013	2	2	57	We recommend the Department of Social Development establish standards for contracting with foster families.	Implemented
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.	Implemented
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.	Implemented
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"> • a periodic review of a sample of files to determine compliance with standards; and • 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. 	Implemented
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.”	Implemented

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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.	Implemented
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.	Implemented
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.	Implemented
Foster Homes	Social Development	2013	2	2	125	We recommend the Department of Social Development be consistent in the amounts reimbursed to foster families.	Implemented
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.	Implemented
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.	Implemented

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.	Not Implemented
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.	Implemented
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.	Implemented
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.	Implemented
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.	Implemented
Provincial Bridges	Transportation and Infrastructure	2013	2	3	75	We recommend the Department standardize the use of priority codes within the inspection reporting process.	Implemented

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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"> • documented review by a professional engineer of a random sample of completed bridge inspection reports and photo files; • direct observation; and • re-performance of field inspections. 	Implemented
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.	Not Implemented
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.	Not Implemented
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.	Not Implemented
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.	Implemented

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.	Implemented
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.	Not Implemented
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.	Implemented
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.	Implemented
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.	Implemented

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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.	Not Implemented
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.	Implemented
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"> 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; 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 enforce compliant procurement practices and ensure adequate file documentation is maintained to demonstrate compliance with the Act, regulations, and policy. 	Implemented
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.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
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"> 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; 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: missing and incomplete evaluation documents; potential conflict of interest situations; and 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. 	Not Implemented
Procurement of Goods and Services – Phase I	Government Services	2013	2	4	171	<p>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.</p>	Not Implemented
Collection of Accounts Receivable	Finance	2013	2	5	49	<p>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.</p>	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
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.	Not Implemented
Collection of Accounts Receivable	Post-Secondary Education, Training, and Labour	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.	Not Implemented
Collection of Accounts Receivable	Post-Secondary Education, Training, and Labour	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.	Not Implemented
Collection of Accounts Receivable	Economic Development (Opportunities NB)	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.	Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Collection of Accounts Receivable	Agriculture, Aquaculture and Fisheries	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.	Not Implemented
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.	Implemented
Collection of Accounts Receivable	Education and Early Childhood Development	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.	Implemented
Collection of Accounts Receivable	Finance	2013	2	5	129	We recommend the Department of Finance establish collection guidelines to ensure equitable treatment of debtors.	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
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"> 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; a planned decision-making timeline be developed and agreed upon by key players; all feasible options be identified and fully investigated as early in the process as possible; 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; 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 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. 	Not Implemented

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Point Lepreau Generating Station Refurbishment – Phase II	NB Power	2014	2	2	51	We recommend NB Power obtain competitive bids for all significant engineering services, even if not required by legislation to do so.	*
Point Lepreau Generating Station Refurbishment – Phase II	NB Power	2014	2	2	60	We recommend NB Power use industry standardized formats for all external contracts. The International Federation of Consulting Engineers offers standardized contract templates which can be used as a model.	*
Point Lepreau Generating Station Refurbishment – Phase II	NB Power	2014	2	2	61	We recommend NB Power use a consistent approach to perform post contract reviews and document any areas for improvement.	*
Point Lepreau Generating Station Refurbishment – Phase II	NB Power	2014	2	2	77	We recommend NB Power: <ul style="list-style-type: none"> contract directly with vendors providing major components or equipment; require the contractors and subcontractors demonstrate that they have appropriate safety and risk mitigation procedures in place; include provisions in contracts which provide sufficient liability protection based on NB Power's assessment of risks; and increase oversight on the transportation of major equipment with the contractor and transportation vendor. 	*
Point Lepreau Generating Station Refurbishment – Phase II	NB Power	2014	2	2	82	We recommend for future building construction contracts NB Power perform sufficient due diligence and preparatory work prior to proceeding to the procurement process to avoid cost overruns.	*

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Point Lepreau Generating Station Refurbishment – Phase II	NB Power	2014	2	2	95	We recommend NB Power conduct an annual review of all major ongoing time and materials contracts. This review should assess the level of success achieved by the vendor over the past year based on set criteria including results achieved and value for money. During an annual review NB Power should conduct interviews with key vendor personnel and perform internal assessments by NB Power staff responsible for interaction with that vendor.	*
Point Lepreau Generating Station Refurbishment – Phase II	NB Power	2014	2	2	96	We recommend NB Power benchmark market rates for similar services and retain this support with procurement documentation to support the contractor choice.	*
Point Lepreau Generating Station Refurbishment – Phase II	NB Power	2014	2	2	106	We recommend NB Power assess its project cost management methodology for large projects. Earned Value Management System, which is an industry best practice, could be used as a model.	*
Point Lepreau Generating Station Refurbishment – Phase II	NB Power	2014	2	2	121	We recommend NB Power develop contingency plans to manage overtime during project delays, including: <ul style="list-style-type: none"> periodically reevaluating during the project to account for major changes in project timelines; sufficiently analyzing the new circumstances and revise the plan as necessary, when a major unanticipated event impacts a project; and carrying out sufficient equipment testing to address any equipment challenges resulting from extended delays. 	*
Point Lepreau Generating Station Refurbishment – Phase II	NB Power	2014	2	2	136	We recommend NB Power prepare a staffing plan for each major project and revise when it is determined that major project changes have occurred.	*

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Data Centre Power Interruption	NB Internal Services Agency	2014	2	3	71	We recommend the NBISA identify critical infrastructure components and establish replacement plans. We also recommend the NBISA develop and implement a refresh program for such equipment.	*
Data Centre Power Interruption	NB Internal Services Agency	2014	2	3	72	We recommend the Office of the Chief Information Officer (OCIO) define roles and responsibilities related to development of corporate IT strategic development for all departments and take recommendations to cabinet that clarify corporate IT roles and responsibilities and ensure strategic goals of the OCIO, the NBISA and the departments are aligned.	*
Data Centre Power Interruption	NB Internal Services Agency	2014	2	3	81	We recommend the NBISA prepare threat risk assessments, as part of its corporate IT continuity planning, and take recommendations to cabinet to further mitigate risk of failure of IT services.	*
Data Centre Power Interruption	NB Internal Services Agency	2014	2	3	82	We recommend the NBISA develop a data centre availability strategy to provide a level of service congruent with industry standards. We also recommend NBISA develop a monitoring process to ensure strategies are implemented to achieve the strategic vision.	*
Data Centre Power Interruption	NB Internal Services Agency	2014	2	3	92	We recommend the OCIO, in consultation with departments, develop a government-wide IT continuity plan, which considers all aspects of government programs, services and operations. This plan should be tested annually to ensure its adequacy.	*
Data Centre Power Interruption	NB Internal Services Agency	2014	2	3	93	We recommend the OCIO, as part of IT continuity planning, obtain an assessment of services from each department to identify and prioritize critical systems, which require uninterrupted IT continuity.	*

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Data Centre Power Interruption	NB Internal Services Agency	2014	2	3	94	We recommend the NBISA, in consultation with departments, develop a disaster recovery plan, which prioritizes the restoration of government IT systems.	*
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	38	We recommend the Department establish clear guidelines for applications for assistance with documented analysis maintained in the client file to ensure decisions are supported.	**
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	39	We recommend the Department ensure all requests for assistance include an application properly prepared and signed as complete and accurate by the client.	**
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	41	We recommend the Department establish minimum standards and criteria, such as number of jobs to be created or maintained per dollar advanced, for use in evaluating applications for assistance.	**
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	45	We recommend the Department include a complete version of the most recent audited financial statements with Memorandums to Executive Council requesting financial assistance.	**
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	57	We recommend the financial considerations included in the Memorandum to Executive Council clearly state the financial impact on the accounts of the Province, including the need for a provision for loss.	**
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	61	To improve future economic development decision making, we recommend the Department quantify the risks and rewards to the Province in order to clearly establish and balance the value received for the output of funding and the risk assumed by the Province.	**

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Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	64	We recommend the Department establish guidelines for verification of claims and assumptions underlying projections included in applications for financial assistance.	**
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	65	We recommend all claims of job creation or maintenance, in connection with the application, be made in writing, supported by documentation and signed by a company representative indicating the accuracy of the documentation and the company's commitment.	**
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	72	We recommend the Department, in collaboration with others, propose an update to the Economic Development Act and Regulation to clarify the authority to amend security.	**
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	82	Where it would improve the security taken by the Province on loan agreements, we recommend the Department seek an independent assessment of assets when assets are provided as security on loan or guarantee agreements, especially where the value is significant. Should further financial assistance be requested, the Department should reassess the value of these assets as this may affect the realizable value of the security.	**
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	83	When personal guarantees are provided, we recommend the Province ensure there is adequate evidence to support the value of the personal assets such that there is sufficient net worth to safeguard taxpayers' money.	**

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Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	85	We recommend the Department clearly identify companies and individuals involved in past defaults on government financial assistance as part of the Memorandum to Executive Council (MEC). Where there is a recommendation to approve assistance to such a company or individual, the justification should be clearly stated on the MEC.	**
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	95	We recommend the Department establish a limit on the amount of assistance/level of provincial exposure that can be granted to a single company or group of related companies.	**
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	96	We recommend the Department implement a process whereby financial assistance to industry provided by all government departments/agencies is monitored to determine the extent of financial assistance granted by all agents in the government reporting entity.	**
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	97	We recommend, as an efficiency measure and to streamline administration, the Department of Economic Development make recommendations to Cabinet to rationalize the number of provincial entities that provide financial assistance to industry.	**
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	98	We recommend the Executive Council Office take responsibility for coordinating the implementation by all departments/agencies providing financial assistance to industry of recommendations of this report.	**
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	113	We recommend the Department report both expected and actual results of job creation and job maintenance in their annual report.	**

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Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	123	We recommend the Department annually track and report the 10-year history of actual performance of assistance provided to industry, based on the 2010 analysis performed by the Office of the Comptroller.	**
Financial Assistance to Atcon Holdings Inc. and Industry	Economic Development (Opportunities NB)	2015	1	2	127	We recommend the Department establish goals, objectives and measurable targets for its financial assistance to industry programs.	**
Infection Prevention and Control in Hospitals	Horizon and Vitalité Health Networks and the Department of Health	2015	2	2	112	<p>We recommend the Horizon and Vitalité Health Networks address deficiencies in infection prevention and control practices within their respective programs, including but not limited to those reported in Exhibit 2.9 such as:</p> <ul style="list-style-type: none"> • hand hygiene not done when required by policy, healthcare workers wearing rings and bracelets, areas with inadequate signage and gel; • biomedical waste improperly stored; • overcrowding in hemodialysis and oncology areas whose patients have an increased risk of acquiring an infectious disease; • no cleaning between patients treated in the same chemotherapy chair; • isolation inadequacies (signage, carts supplies, use of personal protective equipment, etc.); • linen deficiencies (clean laundry arriving at hospitals without being properly covered, linen delivery trucks not properly cleaned, uncovered clean linen transported through the hospital, inadequate washing or replacing of the cloth cart covers protecting clean linen, excessive linen inventories, improper storage of clothing worn in the operating room, etc.); • containers of disinfectant wipes left open; 	**

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						<ul style="list-style-type: none"> inadequate separation of clean and dirty items and storage space (clean linen stored in poor locations, inadequate separation within nursing units and Medical Device Reprocessing units, equipment and testing supplies stored in patient's washrooms, poor placement of soiled linen hampers, etc.); doors missing or being left open; permanent placement of patients in beds in the corridor; inadequate cleaning, labelling and storage of shared equipment; insufficient signage (public entrances) and labelling ("clean" and "soiled" items, storage areas, etc.); and construction areas not properly sealed-off from patient areas (with proper ventilation and signs restricting access). 	
Infection Prevention and Control in Hospitals	Horizon and Vitalité Health Networks and the Department of Health	2015	2	2	113	We recommend the infection prevention and control professionals and all managers do regular "walk-arounds" observing for compliance with policies and standards, reporting deficiencies to the units/departments, and ensuring corrective action is taken by those units/departments. Deficiencies should be monitored and reported to appropriate committees and/or department heads.	**
Infection Prevention and Control in Hospitals	Horizon and Vitalité Health Networks and the Department of Health	2015	2	2	114	In smaller hospitals without on-site managers, we recommend the infection prevention and control professional and unit/department managers perform site visits on a regular basis. These visits will provide the opportunity to better monitor the smaller facility. Also, it will provide staff members with the opportunity to ask questions and identify challenges with which they are dealing.	**

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Infection Prevention and Control in Hospitals	Horizon and Vitalité Health Networks and the Department of Health	2015	2	2	115	We recommend the Horizon and Vitalité Health Networks enforce compliance with infection prevention and control policies by all staff members, in all hospitals.	**
Infection Prevention and Control in Hospitals	Horizon and Vitalité Health Networks and the Department of Health	2015	2	2	146	We recommend the Department of Health in consultation with the Horizon and Vitalité Health Networks develop a provincial infection prevention and control program and strategy for use in all New Brunswick hospitals. This should address both routine practices and additional precautions. The provincial program should include, but not be limited to, the following: <ul style="list-style-type: none"> • documented provincial infection prevention and control policies, standards and practices; • a strategy for monitoring compliance with infection control standards; and • a comprehensive hand hygiene strategy. 	**
Infection Prevention and Control in Hospitals	Horizon and Vitalité Health Networks and the Department of Health	2015	2	2	147	We recommend the Horizon and Vitalité Health Networks engage sufficient resources for their programs to ensure all zones have access to Infection Prevention and Control Professionals (ICPs), experts and administrative support.	**
Infection Prevention and Control in Hospitals	Horizon and Vitalité Health Networks and the Department of Health	2015	2	2	148	We recommend the Vitalité Health Network require their ICPs obtain specialized training in infection prevention and control.	**
Infection Prevention and Control in Hospitals	Horizon and Vitalité Health Networks and the Department of Health	2015	2	2	149	We recommend the Horizon and Vitalité Health Networks address the inconsistencies within their respective programs, including but not limited to: <ul style="list-style-type: none"> • inconsistencies in ICPs' knowledge of appropriate practices and standards; • variations in the ICPs' work in different zones; and • inconsistencies with isolation gowns. 	**

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Infection Prevention and Control in Hospitals	Horizon and Vitalité Health Networks and the Department of Health	2015	2	2	180	<p>We recommend the Horizon and Vitalité Health Networks improve monitoring for compliance with infection prevention and control standards, including the monitoring of routine practices. This should include, but not be limited to, establishing policies and procedures for:</p> <ul style="list-style-type: none"> • consistent unbiased hand hygiene auditing of appropriate quantity and including coverage of all areas in the hospitals; • auditing jewelry and nails of healthcare workers to ensure compliance with the hand hygiene policy; • auditing of linen management, including delivery trucks; • auditing of waste management, including all types of waste; and • auditing of shared equipment (proper cleaning, storage, etc.). 	**
Infection Prevention and Control in Hospitals	Horizon and Vitalité Health Networks and the Department of Health	2015	2	2	202	<p>We recommend the Department of Health and/or the Regional Health Authorities enhance its public reporting on the effectiveness of its infection prevention and control program(s) by reporting on hand hygiene and other infection prevention and control program performance indicators.</p>	**
Silviculture	Natural Resources	2015	2	3	76	<p>We recommend the Department adhere to a regulated and predictable forest management planning cycle and ensure compliance with the Crown Lands and Forests Act by obtaining revised forest management plans from each licensee every five years.</p>	**
Silviculture	Natural Resources	2015	2	3	83	<p>We recommend the Department regularly obtain forest management plans for all industrial freehold managed by Crown licensees and compare silviculture levels between licensee freehold and Crown land.</p>	**

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Silviculture	Natural Resources	2015	2	3	104	We recommend the Department complete and finalize a silviculture manual with performance standards based on best practices.	**
Silviculture	Natural Resources	2015	2	3	105	We recommend the Department enforce adherence to forest management standards and make amendments and exceptions only in light of new scientific knowledge and analysis of the effect of past treatments.	**
Silviculture	Natural Resources	2015	2	3	106	We recommend the area of Crown forest, subject to clear cut harvest, be reduced in favor of non clearcut harvest treatments as per the updated forest management strategy "A Strategy for Crown Lands Forest Management Putting our Resources to Work".	**
Silviculture	Natural Resources	2015	2	3	118	We recommend the Department continue with the silviculture annual monitoring program and apply consistent controls on silviculture services acquired.	**
Silviculture	Natural Resources	2015	2	3	122	We recommend the Department complete licensee performance evaluations every five years per the Crown Lands and Forests Act.	**
Silviculture	Natural Resources	2015	2	3	123	We recommend evaluation data be verified by the Department for completeness and accuracy.	**
Silviculture	Natural Resources	2015	2	3	131	We recommend the Department monitor the results of silviculture treatments over time and hold licensees accountable through performance based measures.	**
Silviculture	Natural Resources	2015	2	3	132	We recommend information self-reported by licensees be verified for completeness and accuracy.	**
Silviculture	Natural Resources	2015	2	3	142	We recommend the Department regularly report to the Legislative Assembly and the public on the status of New Brunswick's forest and its management.	**

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Silviculture	Natural Resources	2015	2	3	143	We recommend pending the development and issuance of a consolidated “State of the Forest” report by the Department, the most recent forest management plans for all Crown licenses be made available to the Legislative Assembly and the public.	**
Silviculture	Natural Resources	2015	2	3	158	We recommend the Department include the use of an economic payback model when analysing resource allocations for silviculture program activities.	**
Silviculture	Natural Resources	2015	2	3	159	We recommend the Department implement a previous recommendation made by the Select Committee on Wood Supply to commit to, on a five year basis, the level of silviculture funding deemed appropriate to achieve stated timber and non-timber objectives.	**
Silviculture	Natural Resources	2015	2	3	163	We recommend the Department, in consultation with the Office of the Comptroller, calculate and record the value of the Crown timber asset in the Department’s annual report and adjust this valuation to reflect harvest, silviculture and other changes. This valuation will quantify the impact of their management decisions.	**
Silviculture	Natural Resources	2015	2	3	167	We recommend the Department include long-term regeneration needs of the Crown forest and harvest trends to support distribution of silviculture funding.	**
Silviculture	Natural Resources	2015	2	3	181	We recommend the Department regularly benchmark silviculture rates from other jurisdictions in addition to using the costing model.	**

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Silviculture	Natural Resources	2015	2	3	182	We recommend the Department require licensees to provide a reconciliation of actual costs incurred for silviculture services provided on Crown land against fees paid and that cost efficiencies realized be proportioned between the Crown and licensee.	**
Silviculture	Natural Resources	2015	2	3	194	We recommend the standard reporting package prepared by the Forest Products Marketing Board include reconciliation between the audited financial statements and the schedule of silviculture funding and related costs.	**
Silviculture	Natural Resources	2015	2	3	196	We recommend the Department ensure a forest management agreement is signed by all current licensees to ensure compliance with the Crown Lands and Forests Act.	**
Silviculture	Natural Resources	2015	2	3	206	We recommend the Province adopt a more equitable cost sharing arrangement for silviculture work that recognizes the direct benefits realized by the forestry companies.	**
Private Wood Supply	Natural Resources	2015	2	4	96	We recommend the Department comply with the Crown Lands and Forests Act and regulations in meeting their responsibilities related to proportional supply and sustained yield. If current principles of proportional supply and sustained yield required under the Act are no longer relevant or applicable, the Department should pursue changes to the Act and regulations in order to facilitate accomplishment of its mandate.	**
Private Wood Supply	Natural Resources	2015	2	4	105	We recommend the Department establish a policy for sustained yield, set objectives and measurable targets, and monitor and publicly report on its performance in ensuring sustainable yield from private woodlots.	**

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Private Wood Supply	Natural Resources	2015	2	4	113	We recommend the Department implement a single private land silviculture agreement for all marketing boards in order to limit duplication of effort.	**
Private Wood Supply	Natural Resources	2015	2	4	124	We recommend the Department set separate goals and objectives against which to measure its success in fulfilling its mandate regarding private woodlots. In addition, we recommend the Department establish goals and objectives for the Private Land Silviculture program to measure the benefits of the program to the Province.	**
Private Wood Supply	Natural Resources	2015	2	4	128	We recommend the Department publicly report on the goals, objectives, performance targets and actual results of their work and programs in regards to private wood supply. This should include providing explanations for variances between planned and actual performance.	**
Private Wood Supply	Natural Resources	2015	2	4	149	We recommend the Commission establish member position profiles and criteria against which potential appointees can be evaluated.	**
Private Wood Supply	Natural Resources	2015	2	4	154	We recommend the Commission make appointment requests in a manner that effectively staggers member appointments to promote continuity.	**
Private Wood Supply	Natural Resources	2015	2	4	159	We recommend the Department review the Commission's mandate and performance to ensure government objectives for the Commission's work are being achieved, and the Commission's role and responsibilities are well communicated and understood.	**

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Private Wood Supply	Natural Resources	2015	2	4	161	We recommend the Commission review and compare their current governance policies and procedures against the Province's Agencies, Boards, and Commissions appointment policy as well as accepted governance best practices in order to define and implement tools to enhance current Commission practices.	**
Private Wood Supply	Natural Resources	2015	2	4	169	We recommend the Commission complete its strategic plan to reflect its mandate under legislation and articulate its strategic priorities.	**
Private Wood Supply	Natural Resources	2015	2	4	175	We recommend the Commission review its current policies and manuals to ensure these accurately and consistently reflect necessary requirements in accordance with accepted financial reporting standards. We further recommend current copies of these documents be provided to marketing boards.	**
Private Wood Supply	Natural Resources	2015	2	4	193	We recommend the Commission evaluate its reporting requirements from marketing boards to ensure that what is being requested provides the benefits intended. We further recommend the Commission enforce its Orders to ensure marketing board compliance with regulation.	**
Private Wood Supply	Natural Resources	2015	2	4	205	We recommend the Department and Commission document how financial reviews of marketing boards will be undertaken, assign personnel with the appropriate background and expertise to do the analysis, and report on the results of this analysis with recommendations, if required.	**

***Our practice is to track the status of our value for money recommendations starting in the second year after the original Report is released. Follow up work on this chapter will be conducted as part of our 2017 work plan.*

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Private Wood Supply	Natural Resources	2015	2	4	219	We recommend the Commission require Marketing Boards to provide them with a signed agreement between the Marketing Board and its associated agent(s) that defines the nature of the agent relationship and the roles and responsibilities of each party as they pertain to the mandate of the Marketing Board.	**
Private Wood Supply	Natural Resources	2015	2	4	224	We recommend the Commission undertake regular meetings with the marketing boards, individually or in a group setting as required, and attend random district meetings to identify and act on areas of concern.	**
Private Wood Supply	Natural Resources	2015	2	4	226	We recommend the Commission document a framework, proactively identifying and addressing areas of risk in marketing board governance, to ensure that marketing boards operate as intended by legislation.	**
Private Wood Supply	Natural Resources	2015	2	4	234	We recommend the Commission establish and document an administrative process for the use of its investigative powers and formalize a series of escalating enforcement measures/mechanisms to be used in cases of non-compliance with Orders, regulations and policy directives.	**
Private Wood Supply	Natural Resources	2015	2	4	237	We recommend the Department and the Commission jointly review the Commission's mandate and structure and make the changes required to ensure the Commission can effectively perform its legislated mandate.	**

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Private Wood Supply	Natural Resources	2015	2	4	241	We recommend the Commission establish performance targets for its own oversight work and for marketing boards against which the Commission can evaluate marketing board performance in critical areas. We further recommend the Commission report on the effectiveness of both its own work and marketing board operations against the predetermined targets.	**

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