

Office of the Auditor General of New Brunswick Business Plan



2026-2027



Introduction

The Office of the Auditor General of New Brunswick is an independent office that assists the Legislative Assembly in holding the government accountable by reporting on its performance, the delivery of programs and services, and stewardship of public funds and resources.



Guiding Principles

In performing our work, we are guided by our vision, our mission and our values.

OUR VISION

An independent audit office serving New Brunswick by promoting accountable and sustainable government.

OUR MISSION

To provide objective, reliable, and timely information to the Legislative Assembly and the people of New Brunswick on government's performance in its delivery of programs and services.

OUR VALUES

Our values guide us in achieving our mission and vision. They guide our day-to-day actions and serve as constant reminders of our commitments. They are statements of the high standards we hold in conducting our work and guiding our behavior, and of the results we strive to achieve.

- **Team**
We believe our strength comes from the knowledge, experience, and professionalism of our team.
- **Diversity**
We respect strength gained from our varied experiences, knowledge, and backgrounds.
- **Learning**
We offer continuous professional and personal development through teamwork and training.
- **Integrity**
We strive to meet the highest standards of professional and ethical conduct.
- **Impact**
We select audits for their relevance, significance, and risk with the goal of making a positive difference.
- **Independence**
We work together and with others in an open, nonpartisan, trustworthy and objective manner.
- **Trust**
We are professional, honest, courteous and fair.

Strategic Plan

Our Office's strategic plan includes the following strategic goals and priorities:

- 1. Focus on relevant audit areas**
 - identify relevant audit areas
 - focus on impact and value
- 2. Sustain an engaged work force**
 - foster a work environment reflective of our values
 - develop leaders
 - recruit and retain qualified employees
- 3. Deliver quality audits on a timely basis**
 - meet evolving professional standards
 - manage resources based on deadlines
 - review, refresh and refine Office processes

2026-2027 Office Priorities

The Office of the Auditor General of New Brunswick's overall priority is to report at least annually to the Legislative Assembly. Our current plan is to conduct:

- a minimum of eight performance audits
- an audit of the March 31, 2026 consolidated financial statements
- financial statement audits and other financial reporting engagements, as required, for the following entities and/or trust funds:
 - Service New Brunswick
 - Opportunities New Brunswick
 - New Brunswick Highway Corporation
 - New Brunswick Lotteries and Gaming Corporation
 - Cannabis Management Corporation
 - New Brunswick Municipal Finance Corporation
 - Regional Development Corporation
 - Public Trustee Services
 - New Brunswick Legal Aid Services Commission
 - New Brunswick Legal Aid Services Commission – Federal Claim
 - New Brunswick Housing Corporation
 - New Brunswick Housing Corporation – Federal Claim
 - New Brunswick Combat Sports Commission
 - Kings Landing Corporation

Quality Assurance and Office Accountability

The following processes ensure the quality of our work, and our accountability to the Legislative Assembly:

- Publicly reporting:
 - the results of our audit work
 - our results of the independent audit of the Office's financial statements
 - an annual business plan and performance report
- Internal quality assurance systems based on Canadian audit standards
- Addressing findings related to periodic external reviews

Performance Targets

Our strategic plan outlines the Office's strategic goals, targets and performance measures. The 9 performance targets are as follows:

Performance measures	Link to Strategic Goal	Office target 2026-2027
Survey the Standing Committee of Public Accounts members for feedback	Goal 1 Focus on relevant audit areas	Seek feedback semi-annually
Report to the Standing Committee on Public Accounts	Goal 1 Focus on relevant audit areas	A minimum of twice during the year
Percentage of our recommendations that Government acts on	Goal 1 Focus on relevant audit areas	80% of the recommendations be implemented
Percentage of auditee respondents to post audit surveys view the Office's work as added value and are satisfied with our work	Goal 1 Focus on relevant audit areas	80% of respondents
Percentage of employees annually retained	Goal 2 Sustain an engaged work force	We strive to retain 85% of our employees annually
Percentage of employee work hours spent on annual training and development	Goal 2 Sustain an engaged work force	A minimum of 5%
Meet evolving professional standards	Goal 3 Deliver quality audits on a timely basis	The Office will perform internal file monitoring completing one financial audit review and one performance audit review annually
Manage resources based on deadlines	Goal 3 Deliver quality audits on a timely basis	The office meets deadlines and planned dates consistent with statutory and agreed upon deadlines
Review, refresh and refine office processes	Goal 3 Deliver quality audits on a timely basis	Annually one significant internal process will be selected and reviewed

Our performance results for 2025 can be found in our performance report on our website.

Budget 2026-27

The Office's approved budget for 2026-27 is \$4,264,000. The majority of the budget is allocated to professional staff wages.

Additional Information

Additional information about the Office of the Auditor General of New Brunswick is available on our website at www.agnb-vgnb.ca or by contacting us at:

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