

Department of Education and Early Childhood Development - Pupil Transportation



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2024 Volume I

Chapter 3 Highlights

Several instances of non-compliance with legislation and policy	Many buses have overdue inspections and lack required maintenance	No targets or objectives have been set for recruitment and retention of bus drivers
Department lacks oversight mechanisms		

Overall Conclusions

Our audit work concluded that the Department of Education and Early Childhood Development (the department) does not have effective systems and processes to ensure school district compliance with legislation and departmental policies relating to pupil transportation. Additionally, adequate strategies are not in place to ensure sufficient staffing levels of bus drivers.

Of utmost concern to us, is that despite our office’s extensive audit of pupil transportation in 2001, several gaps in levels of compliance still remain. We see little improvement in the area of departmental monitoring and oversight.

While the department has begun to develop a school bus driver recruitment and retention strategy, no targets or objectives have been set.

Results at a Glance

Pupil Transportation

Lack of Departmental Oversight



Non-Compliance with Legislation



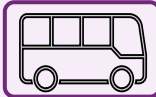
Findings



46% of driver files did **not** demonstrate compliance with licensing requirements for employment



20% of drivers did **not** have a criminal record check on file



37% of drivers did **not** have evidence of completion of bus driver training at hire



42% of bus drivers did **not** have proof of first aid training at hire



68% of bus drivers did **not** have performance appraisals in the last 5 years



45% of Commercial Vehicle Enforcement bus inspection reports noted deficiencies

About the Audit

Introduction to the Audit

- 3.1 At the time of our 2001 audit, the department had a Pupil Transportation Branch, consisting of 4 employees, including a Director of Pupil Transportation. Now, known as the Educational Facilities and Pupil Transportation Branch, there are two distinct pupil transportation staff – a Pupil Transportation Coordinator and a Lead Application and Tech Support Analyst.
- 3.2 The branch has the mandate to “provide districts with support and expertise in the planning and management of educational facilities and pupil transportation,” with the objective of “implementation of a safe and efficient pupil transportation service”.
- 3.3 Pupil transportation is governed by the *Pupil Transportation Regulation* under the *Education Act*, as well as a number of departmental policies, which are implemented by District Education Councils and district superintendents.
- 3.4 The *Motor Vehicle Act* provides standards regarding driver licensing requirements and required timelines for inspections.

Why we Chose this Topic

- 3.5 As of April 5, 2024, over 107,000 children in New Brunswick were enrolled in the K-12 public school system, of which 78% are bused. Non-compliance with legislation and departmental policies surrounding pupil transportation could increase the risk of endangering a vulnerable population.
- 3.6 Some areas of the province are experiencing challenges with the recruitment and retention of bus drivers, contributing in part to a rise in late and cancelled buses.

Auditee

- 3.7 Our auditee was the Department of Education and Early Childhood Development (the department). We also made inquiries and obtained audit evidence from the Department of Transportation and Infrastructure (DTI), the Department of Justice and Public Safety (JPS) and the province’s seven school districts.

Audit Objectives

- 3.8 Our audit objectives were to determine if the Department of Education and Early Childhood Development has:
 - effective systems and processes to monitor and ensure school district compliance with legislation and departmental policies relating to pupil transportation

- strategies in place to ensure sufficient staffing levels of bus drivers

Audit Scope

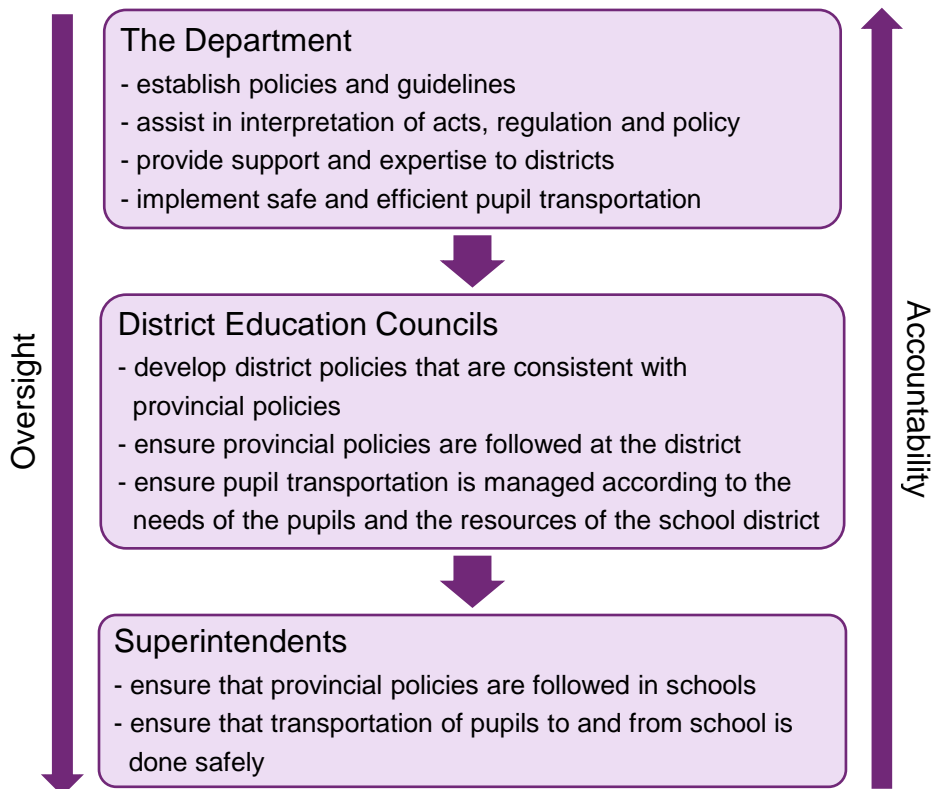
- 3.9** Our audit scope included the department's role in ensuring compliance with legislation and departmental policies relating to pupil transportation and in strategy development for the shortage of school bus drivers.
- 3.10** The audit covered the period from January 1, 2022 – February 1, 2024. Information outside of this period was also collected and examined as deemed necessary.
- 3.11** As part of our work, we reviewed school bus driver personnel files, relevant policy, legislation, contracts, and school bus inspection and maintenance data. We met with departmental and district staff, and a sample of school bus drivers.
- 3.12** More details on the audit objectives, criteria, scope, and approach we used in completing our audit can be found in Appendix II and Appendix III.

Conclusion

- 3.13** Our audit work concluded that the department does not have effective systems and processes to monitor and ensure compliance with legislation and departmental policies relating to pupil transportation. Additionally, the department does not have strategies in place to ensure sufficient staffing levels of bus drivers. Overall findings are as follows:
- There are no formal oversight mechanisms for compliance with legislation and policy related to pupil transportation
 - None of the tested school districts demonstrated full compliance with legislation and policy
 - We found 63 school buses with overdue motor vehicle inspections, and 311 with overdue maintenance
 - The department is in the early stages of developing a provincewide recruitment and retention strategy, however they have not:
 - set any targets or objectives for staffing levels
 - established a contingency plan to address short-term absences

Background

- 3.14** The New Brunswick public school system is comprised of seven school districts. As of January 26, 2024, there were 1,304 provincially owned and leased school buses in operation in the province, operated by 1,067 permanent and 275 casual drivers. Districts do, in some cases, use contracted conveyance for transporting students.
- 3.15** The school districts are supported by the Educational Facilities and Pupil Transportation Branch of the department in the planning and management of pupil transportation via the provision of policy interpretation, guidance and expertise.
- 3.16** Under departmental Policy 514 on Pupil Transportation Management, the department affirms its commitment *“to ensuring students are transported to and from school in a secure manner,”* and its belief in *“the shared management of schools with District Education Councils.”*
- 3.17** We prepared the following chart describing pupil transportation related responsibilities of the department, the District Education Councils and the superintendents of each district as noted in policy, legislation or departmental websites.



- 3.18** The focus of this audit was the performance of the department as a central oversight body to the school districts, as this has a direct impact on the safety and efficiency of pupil transportation provincewide.

Testing Level of Compliance

- 3.19** We performed detailed testing at four of the seven school districts to assess compliance with:
- the *Pupil Transportation Regulation* under the *Education Act*
 - the *Motor Vehicle Act*
 - key departmental policies relating to pupil transportation
- 3.20** We selected Anglophone South school district (ASD-S), Anglophone West school district (ASD-W), Anglophone East school district (ASD-E), and Francophone sud school district (DSF-S) for detailed testing based on the following factors:
- geographical size
 - number of school bus drivers
 - spending on pupil transportation
 - number of students
 - bus driver vacancies
 - presence of private contract buses
 - coverage of anglophone and francophone districts
- 3.21** We reviewed the personnel files for:
- 60 provincial drivers
 - 5 contracted drivers
- 3.22** We also physically examined 20 school buses and interviewed 8 bus drivers to gain additional insights about the pupil transportation system.
- 3.23** We examined inspection and maintenance data from the Vehicle Management Agency (VMA) of DTI and supplementary inspections performed by the Commercial Vehicle Enforcement Branch (CVE) of JPS, to assess compliance with inspection and maintenance requirements.

Non-Compliance with Driver Employment Standards

- 3.24** The *Pupil Transportation Regulation* and departmental policies stipulate several requirements for school bus drivers including:
- a valid license
 - an appropriate driver abstract (driving history)
 - a criminal record check

- physical fitness (as per a medical examination)
- mandatory training

Lack of valid licensing

3.25 School bus drivers require at minimum, a class 2 license with a B or C endorsement. Of the 65 driver personnel files tested, we noted:

- 38% (25) did not have a license on file at hire
- 12% (8) did not have a license on file at the time of our review
- 8% (5) had a license with an inappropriate class or endorsement at hire
- 3% (2) had a license with an inappropriate class or endorsement at the time of our review

Inconsistent driver abstracts

3.26 A driver abstract is a record of one's driving history. It would show any motor vehicle infractions in the province as well as those forwarded from other co-operating jurisdictions in Canada and the United States. The *Pupil Transportation Regulation* stipulates that superintendents are to obtain a driver abstract before employment and at each license renewal. Departmental Policy 215 on Driver Record states that a driver record will be unacceptable when the driver or candidate:

- has 3 distinct events under the *Motor Vehicle Act* within 2 consecutive years during the past 5 years
- has any criminal code driving conviction
- has ever had an event that by its severity, affords reasonable grounds that they would not be suitable to drive a school vehicle

3.27 Of the 65 driver personnel files tested we noted:

- 25% (16) did not have a driver abstract at time of hire
- 22% (14) did not have a driver abstract at the time of license renewal
- 2 had prior driver abstracts on file (from outside our audit period) that would not meet policy requirements as noted above

3.28 We noted one driver abstract with an infraction for the use of an imitation inspection sticker. Another driver had the following infractions across several abstracts such that the record would be deemed unacceptable under Policy 215:

- 2001: speeding
- 2004: speeding
- 2005: speeding
- 2005: speeding
- 2007: accident
- 2008: driver not wearing seatbelt
- 2008: accident
- 2013: speeding
- 2015: collision

- 3.29** In our testing we observed a driver’s criminal record with convictions relating to driving under the influence, the last one dated 10 years prior to their hire date as a school bus driver.
- 3.30** Under this policy, it is the responsibility of the superintendent to make the final determination on the acceptability of the driving record. None of these cases had evidence of superintendent review and approval.

Recommendation

- 3.31 We recommend the Department of Education and Early Childhood Development ensure that districts obtain and retain the following for all school bus drivers, both at hire and at each license renewal:**
- **A driver’s license of the appropriate class**
 - **An acceptable abstract of driving record**
 - **Superintendent approval of any driving records where acceptability is in doubt.**

Lack of criminal record checks

- 3.32** As school bus drivers are in direct contact with a vulnerable population, a criminal background check is a legislated requirement for the position under the *Pupil Transportation Regulation*.
- 3.33** Of the 65 driver personnel files we tested, 20% (13) did not have a criminal record check on file. While 7 of those 13 drivers were hired prior to 2001, when this requirement came into force, we would still have expected the district to ensure a subsequent record check as a best practice.

Recommendation

- 3.34 We recommend the Department of Education and Early Childhood Development ensure that districts obtain and retain criminal background checks for all school bus drivers.**

Improvements required for proof of medical examination for bus drivers over 65

- 3.35** The *Pupil Transportation Regulation* requires that proof of medical fitness be provided for school bus drivers before employment and at each license renewal, and that the driver must pass a medical examination:
- every 4 years if the person is under 45 years of age
 - every 2 years if the person is between 45 and 65 years of age
 - annually if the person is over 65 years of age

3.36 Systems are in place such that a school bus driver cannot obtain or renew their license without providing proof of medical fitness to the driver examiner. The districts rely on this control to ensure drivers are physically fit at time of hire and license renewal, though this does not account for medical examinations required more frequently due to the age of the driver.

3.37 We observed some districts using system notifications to ensure drivers obtained appropriate medical examinations given their age, though this control was not employed by all districts examined.

Recommendation

3.38 We recommend the Department of Education and Early Childhood Development ensure that districts establish processes to verify that medical examinations are passed annually for school bus drivers over 65 years of age.

Improvements required for mandatory training

3.39 The *Pupil Transportation Regulation* in combination with departmental Policy 508 on the School Bus Driver Training Program specify bus driver training requirements of:

- satisfactory completion of the School Bus Driver Training Program at hire
- annual attendance in a driver training refresher course
- a valid first aid certificate at hire and at each license renewal

3.40 Of the 65 driver personnel files tested, we noted:

- 37% (24) did not have evidence of completion of the bus driver training at time of hire
- 17% (11) did not have evidence of annual refresher training
- 42% (27) did not have evidence of first aid training at time of hire
- 17% (11) did not have a valid first aid certificate at license renewal

Recommendation

3.41 We recommend the Department of Education and Early Childhood Development ensure that districts obtain and retain evidence that all required training has been completed by all school bus drivers, including:

- The School Bus Driver Training Program, at hire
- A driver training refresher course at least annually
- First Aid training at hire and at each license renewal

3.42 We also noted that Policy 508 on the School Bus Driver Training Program does not specify what material should be covered by annual refresher courses. The department indicated that it has no expectations regarding the content of refresher training and that they “*let the districts decide what they want to refresh bus drivers on, since they are more in the know about what the current issues are.*”

3.43 While there are benefits to districts tailoring training to their needs, it is best practice for key risk elements to be standardized and required to be covered each year.

Recommendation

3.44 We recommend the Department of Education and Early Childhood Development develop standardized guidelines for annual bus driver refresher training.

Lack of Performance Appraisals

3.45 As per the *Education Act*, each district superintendent is responsible for “*ensuring that the performance of school personnel is evaluated,*” including bus drivers. While no timeline is defined for performance appraisals in the *Act*, they are a valuable tool to ensure drivers are meeting expectations and understand their role.

3.46 Implementation of the legislated requirement for performance appraisals for bus drivers varied in the 4 districts we tested as follows:

- one does not conduct performance appraisals
- one has begun doing appraisals recently, for a small number of drivers
- one does performance appraisals on a 5-year rotation
- one does appraisals of permanent drivers on a 3-year rotation

3.47 Of the 65 driver personnel files tested, 68% (44) had not had performance appraisals in the last 5 years.

Recommendation

3.48 We recommend the Department of Education and Early Childhood Development ensure that districts perform regular performance appraisals of school bus drivers.

Inconsistent Understanding of Responsibilities

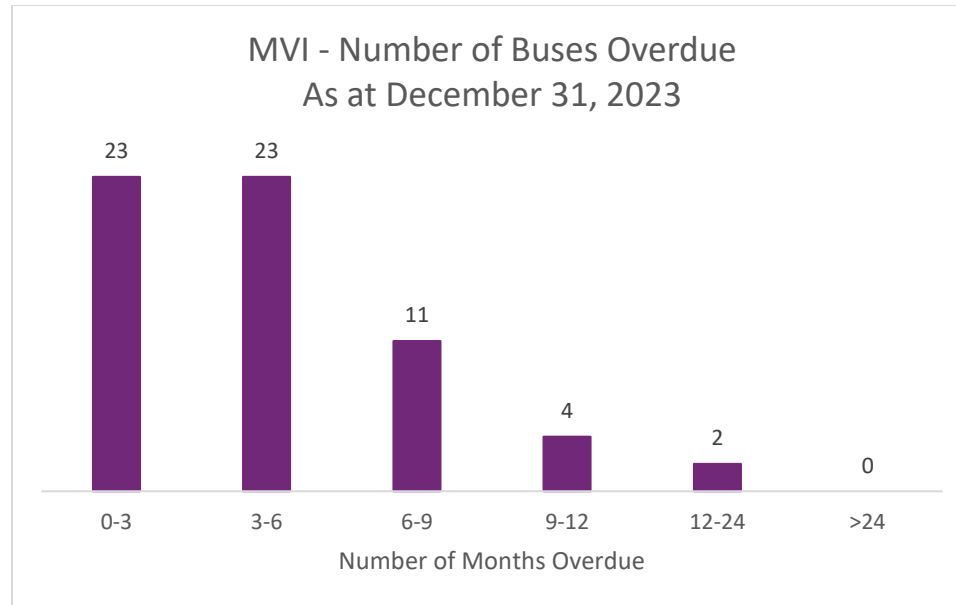
- 3.49** While not required under legislation and policy, regular review and acknowledgement of understanding of key responsibilities is a best practice, particularly for a position that deals with the safety of children.
- 3.50** We found that while all tested districts cover legislation and/or policies in initial and ongoing driver training, only one required annual signoff of key policies to indicate that they were read and understood.
- 3.51** All bus drivers that we interviewed expressed that safety was their primary responsibility and were able to demonstrate a detailed understanding of the required pre-trip inspections, though not all were aware of their specific responsibilities under legislation and departmental policies.

Recommendation

- 3.52** We recommend the Department of Education and Early Childhood Development ensure that districts obtain annual signoff from all school bus drivers to signify that they have read and understood their responsibilities under:
- the *Education Act* and the *Pupil Transportation Regulation*
 - pupil transportation specific policies:
 - Policy 504 – School Vehicle Inspections, Maintenance, and Reduction of Idling
 - Policy 508 – School Bus Driver Training Program

Past Due Inspection and Maintenance

- 3.53** The *Vehicle Inspections Regulation* under the *Motor Vehicle Act*, and departmental Policy 504 on School Vehicle Inspections, Maintenance and Reduction of Idling stipulate that a motor vehicle inspection must be conducted every 6 months on provincially owned or leased school buses. All of the 20 buses we physically examined, had up to date inspection stickers.
- 3.54** However, when we examined inspection data from VMA we found 63 buses had past due inspections as of December 31, 2023. The following chart shows how long these inspections were overdue:



3.55 In addition to motor vehicle inspections, the department has a contract with CVE to conduct additional mechanical inspections of a sample of approximately 200 school buses per year. Per the department, these inspections are in-depth and are conducted randomly and without notice.

3.56 We reviewed all inspections performed by CVE during our audit period (330) and found that 45% (150) inspection reports identified at least one defect. These defects range from minor to issues requiring a school bus be put out of service until corrected. We noted 18 buses placed out of service as a result of these inspections.

3.57 In total, we observed 311 individual defects across 150 inspection reports. Some defects of note include:

- 35 instances of air leakage relating to the air brake system
- 20 instances of emergency exits not functioning properly
- 17 instances of lights not functioning properly
- 1 bus noted to have a hole in the floor

3.58 The magnitude and severity of defects noted through these additional inspections highlights the need for timely and thorough motor vehicle inspections.

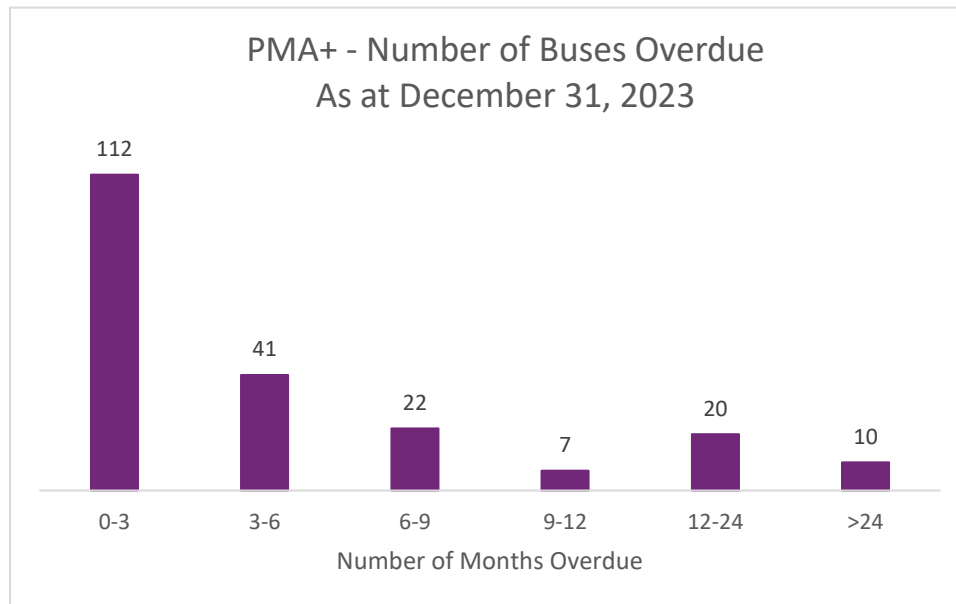
Recommendation

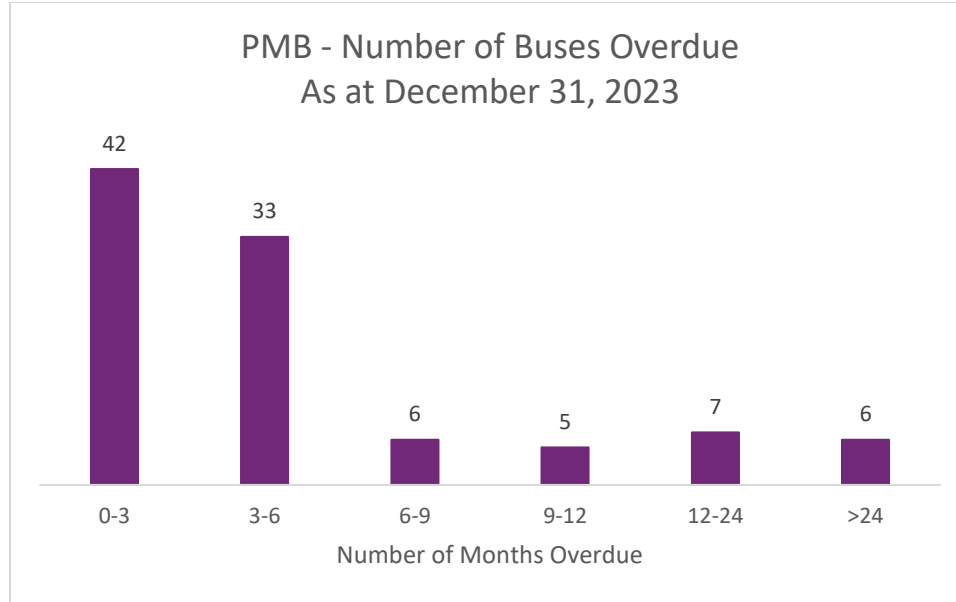
3.59 We recommend the Department of Education and Early Childhood Development, in cooperation with the school districts and the Vehicle Management Agency, ensure that all school buses receive motor vehicle inspections every 6 months.

3.60 The service level agreement between the department and VMA also specifies a schedule for regular preventative maintenance for school buses. There are two main types of preventative maintenance:

- Preventative Maintenance A+ (PMA+) is required every 6 months and consists of a grease job, visual inspection, oil change and filter change
- Preventative Maintenance B (PMB) is required annually and consists of a comprehensive inspection and preventative maintenance of a school bus

3.61 When we examined data from VMA on school bus maintenance, we found that 212 buses had past due PMA+ and 99 buses had past due PMB. The following charts show how long this required maintenance was overdue:





Recommendation

3.62 We recommend the Department of Education and Early Childhood Development, in cooperation with the school districts and the Vehicle Management Agency, ensure that school buses receive all scheduled preventative maintenance based on the schedule in the service level agreement with the Vehicle Management Agency.

3.63 A daily pre-trip inspection is a critical component of school bus safety required by the *Pupil Transportation Regulation* and Policy 504. This inspection is intended to “ensure the vehicle is safe to operate and help prevent delays due to breakdown and avoid costly repairs.”

3.64 School bus drivers are also required under the service level agreement with VMA to maintain daily logbooks, noting daily kilometers or hours of use, fuel consumed, oil added, descriptions of problems, and repairs.

3.65 Of the 20 buses we examined:

- 10% (2) did not have up-to-date pre-trip inspection sign-off
- 25% (5) did not have completed logbooks for the month examined

Recommendation

- 3.66** We recommend the Department of Education and Early Childhood Development, in cooperation with the school districts, ensure all required documentation in pre-trip inspection sheets and school bus logbooks is present, and kept up to date.
- 3.67** Given the non-compliance noted in driver files and other areas, we inquired with the department about how compliance with legislation and policy is ensured and monitored and were told that there are presently no “*formal methods for oversight.*”

Strategies to Ensure Sufficient Staffing Levels

No Targets and Objectives for Staffing Levels

- 3.68** The department and districts expressed concerns pertaining to the recruitment and retention of bus drivers, particularly for casual drivers. The department began working on a provincewide recruitment and retention strategy and had started collecting data from districts on demographics, and driver absences. However, no targets or objectives had been established and at the time of our audit, the strategy had been put on hold due to other priorities.
- 3.69** Through our conversations with district personnel, we determined there were varying levels of understanding and knowledge of the strategy development. Some were aware of it, and others were not.

Recommendation

- 3.70** We recommend the Department of Education and Early Childhood Development develop a provincewide strategy that addresses actual bus driver recruitment and retention needs and challenges, including measurable targets and objectives that align with projected staffing requirements.

No Contingency Plan

- 3.71** We inquired with the department as to whether they have implemented any interim measures to address short-term driver absences and were told that there is no contingency plan to address this at the department level.

Recommendation

3.72 We recommend the Department of Education and Early Childhood Development, in cooperation with the school districts, establish a contingency plan to address short-term driver absences.

Appendix I: Recommendations and Responses

Par. #	Recommendation	Department’s Response	Target Implementation Date
We recommend the Department of Education and Early Childhood Development:			
3.31	<p>ensure that districts obtain and retain the following for all school bus drivers, both at hire and at each license renewal:</p> <ul style="list-style-type: none"> • A driver’s license of the appropriate class • An acceptable abstract of driving record • Superintendent approval of any driving records where acceptability is in doubt. 	<p>It is the Department’s expectation that all School Districts keep bus driver files up to date as appropriate.</p> <p>The Department will explore methods to ensure School Districts remain compliant with bus driver documentation requirements.</p>	Fall 2024
3.34	<p>ensure that districts obtain and retain criminal background checks for all school bus drivers.</p>	<p>This is a requirement within the existing policy framework. It is a school district responsibility to adhere to this requirement.</p> <p>The Department will look at how oversight can be improved.</p>	Fall 2024

Par. #	Recommendation	Department’s Response	Target Implementation Date
We recommend the Department of Education and Early Childhood Development:			
3.38	ensure that districts establish processes to verify that medical examinations are passed annually for school bus drivers over 65 years of age.	<p>The Department will review existing Regulations and Acts governing this requirement.</p> <p>Work will then be undertaken with our GNB partners to close the identified gaps.</p>	<p>Initial review to be completed by end of August 2024.</p> <p>Other work will be determined following initial review.</p>
3.41	<p>ensure that districts obtain and retain evidence that all required training has been completed by all school bus drivers, including:</p> <ul style="list-style-type: none"> • The School Bus Driver Training Program, at hire • A driver training refresher course at least annually • First Aid training at hire and at each license renewal 	<p>The Department will develop guidelines which will outline the expectation for the documentation of each bus driver’s completion of the required training.</p>	<p>Fall 2024</p>
3.44	develop standardized guidelines for annual bus driver refresher training.	<p>The Department will develop a minimum standard for the annual driver refresher.</p>	<p>August 2024</p>

Par. #	Recommendation	Department’s Response	Target Implementation Date
We recommend the Department of Education and Early Childhood Development:			
3.48	ensure that districts perform regular performance appraisals of school bus drivers.	The Department will work with school districts to identify the requirements to complete regular performance appraisals of bus drivers.	Fall 2024 for 2025-26 budget process
3.52	<p>ensure that districts obtain annual signoff from all school bus drivers to signify that they have read and understood their responsibilities under:</p> <ul style="list-style-type: none"> • the <i>Education Act</i> and the <i>Pupil Transportation Regulation</i> • pupil transportation specific policies: <ul style="list-style-type: none"> ○ <i>Policy 504 – School Vehicle Inspections, Maintenance, and Reduction of Idling</i> ○ <i>Policy 508 – School Bus Driver Training Program</i> 	Will be included in the minimum requirements for the annual driver refresher.	August 2024
3.59	in cooperation with the school districts and the Vehicle Management Agency, ensure that all school buses receive motor vehicle inspections every 6 months.	Work is underway to review and improve processes to improve tracking of motor vehicle inspections at the Department level.	End of 2024

Par. #	Recommendation	Department’s Response	Target Implementation Date
We recommend the Department of Education and Early Childhood Development:			
3.62	in cooperation with the school districts and the Vehicle Management Agency, ensure that school buses receive all scheduled preventative maintenance based on the schedule in the service level agreement with the Vehicle Management Agency.	Work is underway to develop a system to better track preventative maintenance at the Department level. This will assist in ensuring the prescribed schedule is followed.	End of 2024
3.66	in cooperation with the school districts, ensure all required documentation in pre-trip inspection sheets and school bus logbooks is present, and kept up to date.	The Department will explore potential solutions with school districts for implementation.	End of 2024
3.70	develop a provincewide strategy that addresses actual bus driver recruitment and retention needs and challenges, including measurable targets and objectives that align with projected staffing requirements.	<p>The hiring of school bus drivers as is the case for all other school personnel is the responsibility of individual school districts.</p> <p>The Department will review bus driver recruitment challenges faced by school districts. An appropriate recruitment strategy may be put in place to support school districts in their staffing efforts.</p>	TBD

Par. #	Recommendation	Department’s Response	Target Implementation Date
We recommend the Department of Education and Early Childhood Development:			
3.72	in cooperation with the school districts, establish a contingency plan to address short-term driver absences.	<p>School districts are responsible for the day-to-day operations of the pupil transportation system. This includes ensuring that they have plans in place for short-term driver absences.</p> <p>The Department will discuss with school districts to identify opportunities where support may be beneficial.</p>	TBD

Appendix II: Audit Objectives and Criteria

The objective and criteria for our audit of the Department of Education and Early Childhood Development are presented below. The Department of Education and Early Childhood Development and their senior management reviewed and agreed with the objective and associated criteria.

Objective 1 **To determine if the Department of Education and Early Childhood Development has effective systems and processes to monitor and ensure school district compliance with legislation and departmental policies relating to pupil transportation.**

Criterion 1 The Department of Education's systems and processes should ensure that all bus drivers meet required employment standards and training requirements related to:

- Driver training and licensing requirements
- Physical fitness and comportment

Criterion 2 The Department of Education's systems and processes should ensure that there are adequate performance appraisals for bus drivers.

Criterion 3 The Department of Education's systems and processes should ensure that all bus drivers understand their legislated and policy-based roles and responsibilities.

Criterion 4 The Department of Education's systems and processes should ensure that school buses are inspected and maintained adequately.

Objective 2 **To determine if the Department of Education and Early Childhood Development has strategies in place to ensure sufficient staffing levels of bus drivers.**

Criterion 1 The department should have established a provincewide strategy that addresses actual bus driver recruitment and retention needs and challenges.

Criterion 2 The department should have set measurable targets and objectives that align with projected staffing requirements.

Criterion 3 The department should have established a contingency plan to address short-term driver absences.

Appendix III: Independent Assurance Report

This independent assurance report was prepared by the Office of the Auditor General of New Brunswick on the Department of Education and Early Childhood Development and Pupil Transportation. Our responsibility was to provide objective information, advice, and assurance to assist the Legislative Assembly in its scrutiny of the Department of Education and Early Childhood Development with respect to Pupil Transportation.

All work in this audit was performed to a reasonable level of assurance in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3001 – Direct Engagements set out by the Chartered Professional Accountants of Canada (CPA Canada) in the CPA Canada Handbook – Assurance.

AGNB applies the Canadian Standard on Quality Management 1 – Quality Management for Firms That Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements. This standard requires our office to design, implement, and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

In conducting the audit work, we have complied with the independence and other ethical requirements of the Rules of Professional Conduct of Chartered Professional Accountants of New Brunswick and the Code of Professional Conduct of the Office of the Auditor General of New Brunswick. Both the Rules of Professional Conduct and the Code are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

In accordance with our regular audit process, we obtained the following from management:

- confirmation of management’s responsibility for the subject under audit
- acknowledgement of the suitability of the criteria used in the audit
- confirmation that all known information that has been requested, or that could affect the findings or audit conclusion, has been provided
- confirmation that the findings in this report are factually based

Period covered by the audit:

The audit covered the period between January 1, 2022 to February 1, 2024. This is the period to which the audit conclusion applies. However, to gain a more complete understanding of the subject matter of the audit, we also examined certain matters outside of this period as deemed necessary.

Date of the report:

We obtained sufficient and appropriate audit evidence on which to base our conclusion on May 31, 2024, in Fredericton, New Brunswick.

