

Chapter 1 - Auditor General's Comments

Our 2024 Volume II report includes four performance audit and information chapters:

- Child Death Investigation, Inquest and Review Process
- Access to Addiction and Mental Health Services
- Hotel Accommodations Policy
- Status Report on Implementation of Performance Audit Recommendations

Child Death Investigation, Inquest and Review Process

The death of a child (a person under 19 years of age) is a profound tragedy. Coroner Services, within the Department of Justice and Public Safety, is responsible for investigating these deaths and overseeing the Child Death Review Committee. Our audit found several areas of non-compliance with legislation, a lack of required public reporting, and improvements required in coroner training.

Access to Addiction and Mental Health Services

The Department of Health is responsible for the planning, funding, and monitoring of timely access to addiction and mental health services. We found wait times for treatment exceed performance measures established by the department, the budget for addiction and mental health services is not updated based on need, and reporting on access wait times was incomplete.

Hotel Accommodations Policy

The Department of Finance and Treasury Board is responsible for policy decisions governing employee travel related to hotel accommodation expenses. Our audit found an estimated \$632,169 annually in forgone savings related to a policy change, lack of a documented business case for the decision to cease participation in the Government of Canada's Accommodations Directory program, and no analysis of potential savings or increased costs.

Status Report on Implementation of Performance Audit Recommendations

Our Office performs follow-up work on prior years' audits to determine the level of implementation of our recommendations. We obtained confirmations from audit entities for audit years 2020, 2021 and 2022, and have noted 57%, 100%, and 71% of our recommendations have been reported as implemented, respectively by year.

Recognition

We would like to recognize departmental staff for their assistance as we completed our work for this report. I also want to thank my audit team for their dedication and professionalism in fulfilling the mandate of the Office of the Auditor General of New Brunswick.



Paul Martin, FCPA, FCA
Auditor General