

Out-of-Province Travel – Select School Districts



Table of Contents

Chapter Highlights	73
About the Audit	74
Background.....	76
District Staff Were Aware of Policy.....	80
Authorization to Travel Not Consistently Documented.....	81
Lack of Anticipated and Actual Quantifiable Benefits to Government.....	83
No Evidence of Virtual Attendance Consideration	85
Lack of Process for Superintendent Travel	85
Lack of Documented Budgetary Consideration	86
Availability of Financial Information	87
Appendix I: Recommendations and Responses	88
Appendix II: Audit Objective and Criteria	96
Appendix III: Independent Assurance Report	97
Appendix IV: Travel Request for All Travel Outside of The Maritimes	98
Appendix V: Travel Report for All Travel Outside of The Maritimes	99
Appendix VI: Positions of Attendees for Select International Travel	100



2023 Volume II Chapter 6 Highlights

Lack of documentation pertaining to approval, estimated costs, anticipated or actual benefits of travel

We could find no documented evidence of virtual attendance or budgetary considerations

We found that school districts were aware of Policy AD-2801 (the travel policy) and the guidance provided pertaining to travel for government business

Overall Conclusion

We concluded that districts were aware of Policy AD-2801, however there was a lack of documented analysis to show that travel was the most economical and efficient method to achieve a desired outcome and to demonstrate the benefit of the travel to the Province.

About the Audit

Introduction to the Audit

- 6.1 Government Policy AD-2801 – Travel Expenses defines reasonable expenses to be claimed by employees travelling on government business. The guiding principles of the policy are that travel expenses:
- be work-related
 - be modest and appropriate
 - strike a balance among economy, health and safety, and efficiency of operations
 - shall best accommodate the employee’s needs and the employer’s operational requirements
- 6.2 The policy applies to:
- management and non-union employees of Parts 1, 2 (school district staff) and 3 of the public service
 - unionized employees of Parts 1, 2 (school district staff) and 3 of the public service except as may be otherwise provided by collective agreements
 - individuals employed on a personal service contract
 - individuals employed on a casual/temporary basis
- 6.3 Our audit is not intended to imply judgement as to whether travel should or should not have occurred, but to evaluate compliance with policy in terms of approval, and to ensure value to government has been demonstrated and documented.

Why We Chose this Topic

- 6.4 School districts have a decentralized organizational structure, with accountabilities to the Department of Education and Early Childhood Development (EECD) as well as the District Education Councils, increasing the risk of inconsistent policy application.
- 6.5 Total amounts recorded as travel expenses for all school districts were as follows:
- \$5.28 million (April 1, 2022 – March 31, 2023)
 - \$2.80 million (April 1, 2023 – September 30, 2023)

Auditee

- 6.6 Based on our risk analysis, we selected the following three districts as our auditees:
- Anglophone West School District (ASD-W)
 - Anglophone North School District (ASD-N)
 - Francophone sud School District (DSF-S)

- 6.7 We also obtained evidence from the Department of Education and Early Childhood Development (EECD) as required.

Audit Scope

- 6.8 Our audit scope included out-of-province and international travel during the period of April 1, 2022 - September 30, 2023 pertaining to the three school districts as noted above. Travel expenses may include items such as:
- hotel
 - airfare
 - meals
 - taxi
 - parking
 - other incidentals

Audit Objective

- 6.9 Our audit objective was to determine if out-of-province and international travel by select school districts is undertaken to achieve a demonstrated benefit to the Province of New Brunswick.

Conclusion

- 6.10 We concluded that districts were aware of Policy AD-2801, however there was a lack of documented analysis to show that travel was the most economical and efficient method to achieve a desired outcome and to demonstrate the benefit of the travel to the Province.

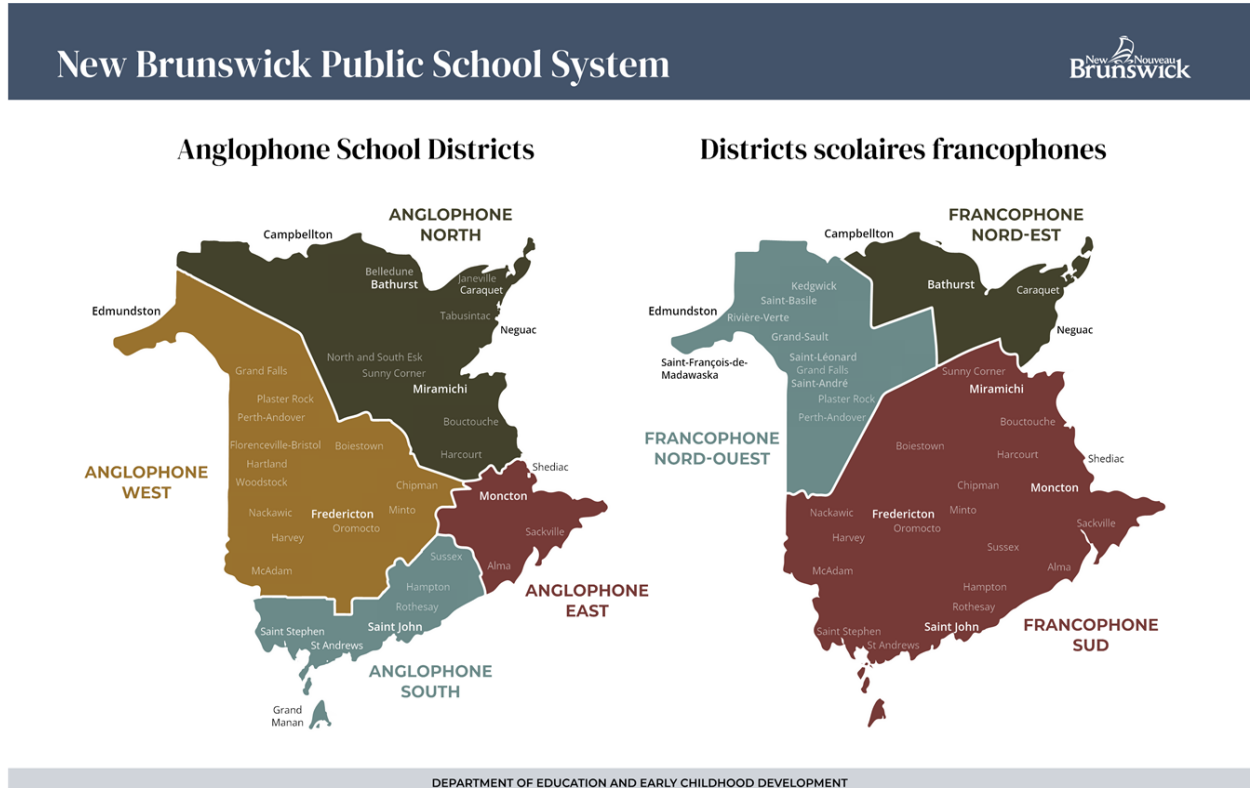
Summary of Findings

- 6.11 We noted the following areas of non-compliance with policy:
- approval for travel, including estimated costs, was not consistently documented
 - anticipated and actual quantifiable benefits to government were not consistently considered, demonstrated or documented
- 6.12 Additionally, we could find no documented evidence that:
- virtual attendance had been considered as part of a cost-benefit analysis
 - budget considerations had been taken into account in the decision-making process

Background

- 6.13 The New Brunswick public school system is comprised of seven school districts. Exhibit 6.1 shows a map of the anglophone and francophone school districts and the municipalities within each district.

Exhibit 6.1 - District Geographical Details



- 6.14 EECD’s funding model provides the overall yearly budget to districts. In turn, districts, with District Education Council (DEC) approval, make independent decisions on where the money is allocated. The primary funding categories used by EECD in their district budget preparation are as follows:

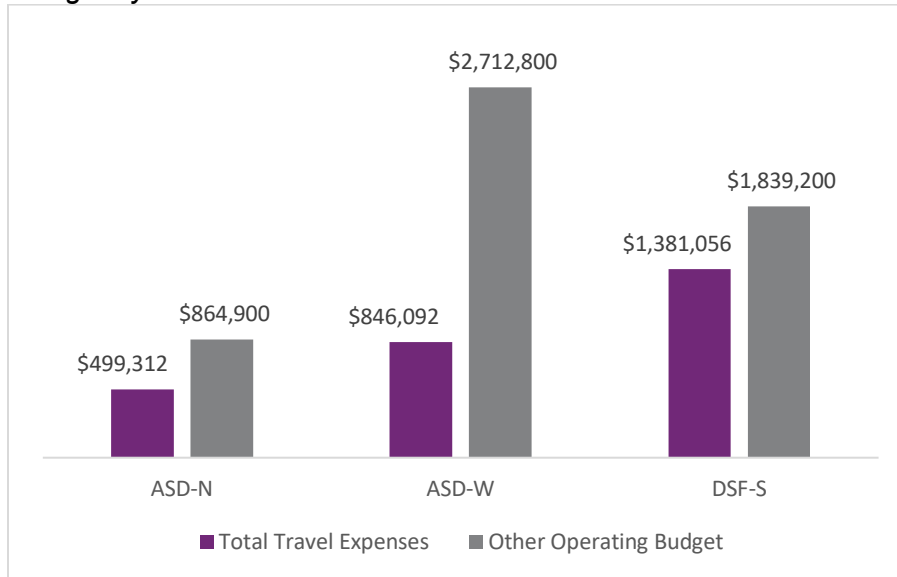
- teachers
- school management and support
- student transportation
- facilities
- district management

6.15 In addition, each district receives an amount for “other” operating expenses, intended to cover expenses such as office supplies, furniture, professional services, meetings, travel, etc. Funding is on a per student basis as follows:

- \$126.29 (2023-2024)
- \$118.39 (2022-2023)

6.16 Exhibit 6.2 details district travel expenses compared to the overall district “other” operating expense budget for 2022-2023.

Exhibit 6.2 - Total Travel Expenses Compared to Other Operating Expenses Budget by District 2022-2023



Source: Prepared by AGNB with information from EECD (unaudited)

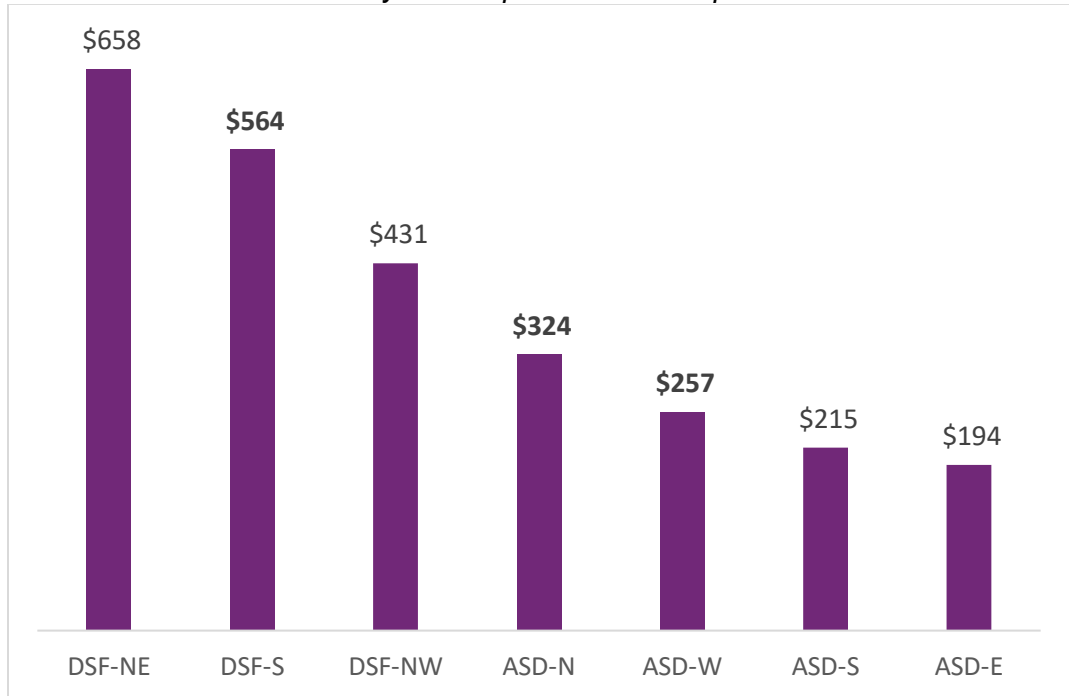
6.17 Total travel expenditures per district and per full time equivalent (FTE) staffing are noted in Exhibits 6.3 and 6.4 respectively.

Exhibit 6.3 - Total Travel Expenditures by District 2022-2023



Source: Created by AGNB with EECD expenditure information (unaudited)

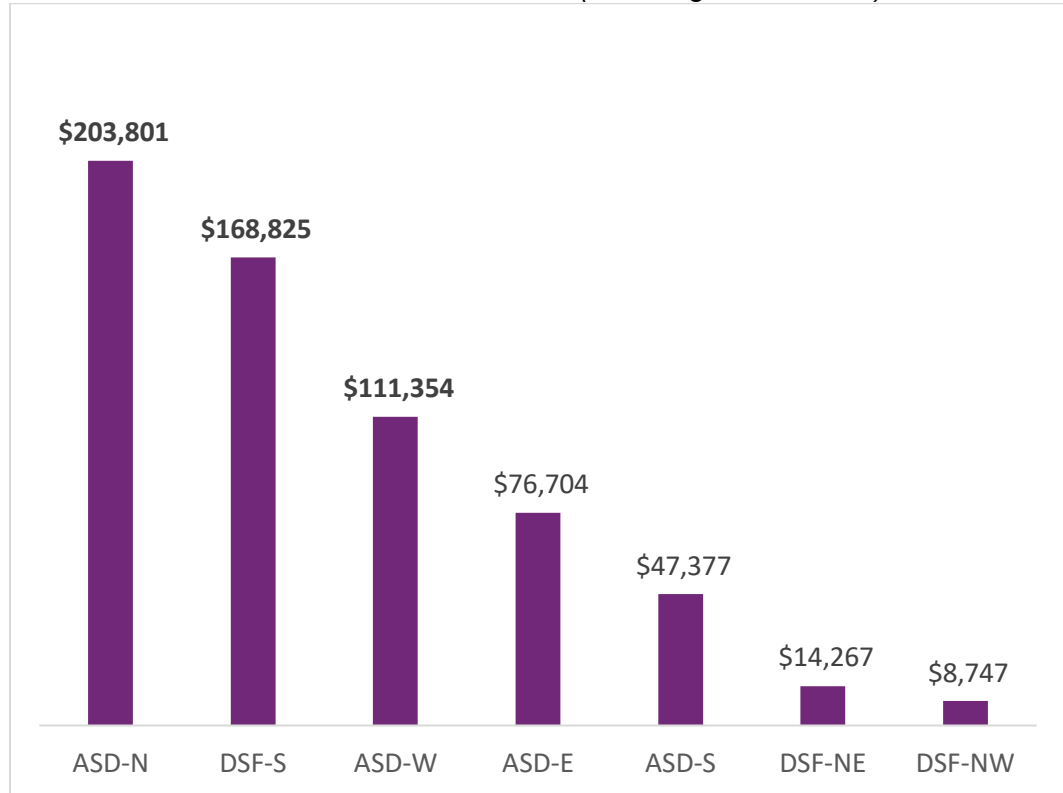
Exhibit 6.4 - Travel Cost by District per Full-Time Equivalent 2022-23



Source: Prepared by AGNB with information from EECD (unaudited)

6.18 The focus of our audit was on out-of-province travel, including international travel as it is often deemed to be a discretionary category, and of interest to taxpayers. Exhibit 6.5 details total out-of-province and international travel by district for 2022-2023.

Exhibit 6.5 - Total Out-of-Province Travel (Including International) 2022-2023



Source: Prepared by AGNB (unaudited)

District Staff Were Aware of Policy


- 6.19 We found that the three schools districts were aware of Policy AD-2801 and the guidance provided pertaining to travel for government business.
- 6.20 Appendix D of the policy provides guidance for all travel outside the Maritimes. The following forms are provided in the policy:
- A **travel request form** to be completed by the employee before travel, requiring documentation pertaining to the anticipated benefits of travel to the Province, including estimated cost and signature of the employee's director and Deputy Head (Superintendent)
 - A **travel report form** to be completed by the employee post travel, documenting the actual quantifiable benefits achieved
- 6.21 Examples of the travel request and travel report forms can be found in Appendix IV and V respectively.
- 6.22 To support our understanding of the nature of international travel and for the purpose of testing, we identified three international trips per district and obtained the following details on their purpose, number of employees in attendance and cost to the Province. Details of the positions of the attendees of these trips can be found in Appendix VI.

District	Purpose	Location	Fiscal Year	Count of Employees	Total Cost to the Province
ASD-W	National Council for Teachers of English Conference	California	2022-23	4	\$ 19,857
	Association for School Business Officials International - AGM/Leadership Training	Maryland	2023-24	4	\$ 10,799
	Society for Human Resources Management Conference	Nevada	2023-24	2	\$ 11,776
ASD-N	World Indigenous Peoples Conference on Education	Australia	2022-23	17	\$ 86,410
	Learning Forward Conference	Tennessee	2022-23	8	\$ 35,045
	Education Exemplary School Visitations	Finland	2022-23	3	\$ 16,875
DSF-S	Training at Apple Headquarters	California	2022-23	13*	\$ 48,605
	Education 2.0 Conference	Dubai	2022-23	3	\$ 23,469
	Destination Canada - Recruitment	France	2022-23	2	\$ 5,772

* Trip was also attended by an external consultant, whose costs were covered by the district

Source: Prepared by AGNB with information from the school districts (unaudited)

- 6.23 District staff informed us that actual costs of travel may have been higher, where outside organizations (for example the New Brunswick Teachers' Association) may have covered a portion of expenses.
- 6.24 We sampled the nine trips identified, to determine existence of:
- adequate authorization, including:
 - estimated cost
 - appropriate signatures
 - documented anticipated and actual quantifiable benefits to government



Authorization to Travel Not Consistently Documented

- 6.25 Policy AD-2801 includes a mandatory travel request form for travel outside of the Maritimes requiring employees to document the:
- destination
 - purpose of the trip
 - estimated cost:
 - airfare
 - meals
 - accommodation
 - registration fees
 - other expenses
- 6.26 Documented approval, by way of signatures, is required from the employee's director, where applicable, and the Superintendent. Including estimated costs is intended to better inform decision makers.

6.27 We requested approval documentation for the nine international trips and observed the following:

District	Location	Purpose	Appropriate Approvals	Estimated Cost
ASD-W	California	National Council for Teachers of English Conference	✓	✓
	Maryland	Association for School Business Officials International AGM/ Leadership Training	✓	✓
	Nevada	Society for Human Resources Management Conference	✓	✓
ASD-N	Australia	World Indigenous Peoples Conference on Education	✗	✗
	Tennessee	Learning Forward Conference	Partial	Partial
	Finland	Outdoor Learning and Climate Education Exemplary School Visits	✗	✓
DSF-S	California	Training at Apple Headquarters	✓	✗
	Dubai	Education 2.0 Conference	✓	✗
	France	Destination Canada Recruitment	✗	✗

6.28 ASD-W was able to provide adequate documentation detailing the estimated cost and appropriate approvals for the three trips examined.

6.29 ASD-N did not consistently utilize travel request forms. Approval signatures and cost estimates were not consistently documented. For one trip, we obtained evidence that the Superintendent provided the District Education Council a list of attendees, however, there was no evidence of approval of cost estimates.

6.30 DSF-S did not utilize travel request forms. Approval signatures and cost estimates were not documented. We obtained evidence that the Superintendent emailed the Finance Manager lists of attendees indicating approval, however, there was no evidence of cost estimates.

Recommendation

6.31 We recommend that Anglophone North School District (ASD-N) and Francophone sud school district (DSF-S) ensure adequate documentation pertaining to approval to travel, including estimated costs, and appropriate authorization, per policy AD-2801.

Lack of Anticipated and Actual Quantifiable Benefits to Government

6.32 Policy AD-2801 requires completion of travel forms to document anticipated and actual benefits to the Province. The following directives are excerpts from the travel forms:

- please be precise about the anticipated benefits to the Province of New Brunswick
- please report on the quantifiable benefits achieved during this trip

6.33 We audited the nine international trips to determine if the district obtained adequate documentation to demonstrate anticipated and actual benefits to the Province. Our findings were as follows:

District	Location	Purpose	Documented Quantifiable Benefits	
			Anticipated	Actual
ASD-W	California	National Council for Teachers of English Conference	x	x
	Maryland	Association for School Business Officials International AGM/ Leadership Training	x	x
	Nevada	Society for Human Resources Management Conference	✓	x
ASD-N	Australia	World Indigenous Peoples Conference on Education	x	x
	Tennessee	Learning Forward Conference	Partial	x
	Finland	Outdoor Learning and Climate Education Exemplary School Visits	✓	x
DSF-S	California	Training at Apple Headquarters	x	x
	Dubai	Education 2.0 Conference	x	x
	France	Destination Canada Recruitment	x	x

6.34 ASD-W has developed an internal form to document anticipated benefits of travel, and while we observed some sufficiently documented benefits, descriptions were often too vague to be of value. The majority listed only the name of the conference in the benefit of travel section. The district has no processes to document or monitor actual benefits to the Province and they informed us they “do not have an expectation for a formal post travel report.”

6.35 ASD-N has developed an internal form to document anticipated benefits of travel, however these forms were inconsistently used. We were informed they are used for school but not district office staff. There were no documented anticipated travel benefits, except for the school staff attending the Learning Forward Conference as well as a detailed proposal for school visits in Finland. While staff informed us that employees are expected to conduct professional learning sessions upon their return, there is no required reporting on how the benefit was ultimately achieved.

- 6.36 DSF-S does not require documentation of anticipated or actual benefits for out-of-province and international travel. Staff informed us that benefits of the travel are discussed verbally. We were told that employees may also be called upon to share their learnings with others within the school or the district, however there is no follow up to determine if this has occurred or yielded tangible benefits.

Recommendation

- 6.37 We recommend that Anglophone West School District (ASD-W), Anglophone North School District (ASD-N) and Francophone sud school district (DSF-S):
- ensure quantifiable, anticipated benefits are documented and considered as part of the travel approval process
 - have processes in place to perform post-travel reviews to ensure anticipated benefits were achieved

No Evidence of Virtual Attendance Consideration

- 6.38 Despite virtual conference attendance being often less costly, we could find no documented evidence of that consideration as an alternative, where available.

Recommendation

- 6.39 We recommend that Anglophone West School District (ASD-W), Anglophone North School District (ASD-N) and Francophone sud school district (DSF-S) document a cost-benefit analysis of in-person versus virtual attendance for out-of-province travel. Factors such as cost and overall benefit to the Province should be considered.

Lack of Process for Superintendent Travel

- 6.40 We noted instances where Superintendents attended international conferences with no documentation pertaining to approval, estimated costs, anticipated or actual benefits of travel. We were informed that approval is often verbal from the DEC Chair, however, could find no documented evidence supporting the process.

Recommendation

- 6.41 We recommend that Anglophone West School District (ASD-W), Anglophone North School District (ASD-N), and Francophone sud school district (DSF-S) establish documented approval processes for out-of-province and international travel by Superintendents, including cost estimates and anticipated benefits. Actual benefits of travel should also be documented.

Lack of Documented Budgetary Consideration

- 6.42 When considering the benefits of travel, an important factor is affordability. Travel is often a discretionary expenditure, especially given budgetary pressures within the school system.
- 6.43 In line with the guiding principles of AD-2801, it is important to ensure travel expenses are modest, appropriate, and economical, including consideration of the availability of discretionary funds within the overall budget when considering national or international travel.
- 6.44 As a result of our inquiry, all three districts indicated that the availability of funds is considered prior to approving travel. However, we could find no documented evidence that budget considerations had been taken into account in the decision-making process. The following processes could support improved decision making:
- a clearly established and approved travel budget
 - reporting of budgeted to actual travel expenditures
 - reporting of budgeted to actual overall district expenditures, to highlight other budgetary pressures

Recommendation

- 6.45 We recommend that Anglophone West School District (ASD-W), Anglophone North School District (ASD-N), and Francophone sud school district (DSF-S), as part of the approval process for out-of- province and international travel, document evidence of having ensured availability of travel budget dollars, including having considered overall district budget pressures.**

Availability of Financial Information

- 6.46 As part of our audit work, we attempted to find district budget to actual reporting online for the three districts within our scope. While there were no direct links to such information, district staff informed us there is surplus/deficit information within some DEC meeting minutes. Financial performance is a key indicator of Superintendent and DEC performance and as such, should be more readily available to the public to support decision-making.

Recommendation

- 6.47 We recommend that Anglophone West School District (ASD-W), Anglophone North School District (ASD-N), and Francophone sud school district (DSF-S) ensure financial performance reporting (budget-actual) is made readily available to the public.

Appendix I: Recommendations and Responses

Anglophone North School District

Par. #	Recommendation	District’s Response	Target Implementation Date
We recommend that:			
6.31	Anglophone North School District (ASD-N) and Francophone sud school district (DSF-S) ensure adequate documentation pertaining to approval to travel, including estimated costs, and appropriate authorization, per policy AD-2801	District has updated their “Out of Province” travel document to align with policy AD-2801. Staff proposing this type of travel will be advised of updated requirements.	Implemented November 15, 2023
6.37	<p>Anglophone West School District (ASD-W), Anglophone North School District (ASD-N) and Francophone sud school district (DSF-S):</p> <ul style="list-style-type: none"> • ensure quantifiable, anticipated benefits are documented and considered as part of the travel approval process • have processes in place to perform post-travel reviews to ensure anticipated benefits were achieved 	<p>District has updated their “Out of Province” travel document to align with policy AD-2801. Staff proposing this type of travel will be advised of updated requirements.</p> <p>The nature of post-travel reviews will vary depending on the nature of the travel; the importance of ensuring expected benefits are achieved is acknowledged.</p>	Implemented November 15, 2023

Par. #	Recommendation	District’s Response	Target Implementation Date
We recommend that:			
6.39	Anglophone West School District (ASD-W), Anglophone North School District (ASD-N) and Francophone sud school district (DSF-S) document a cost-benefit analysis of in-person versus virtual attendance for out-of-province travel. Factors such as cost and overall benefit to the Province should be considered.	District has updated their “Out of Province” travel document to align with policy AD-2801. District added Virtual Option checkbox. Superintendent will evaluate the cost-benefit option, and how this may be implemented. The degree to which benefits are quantifiable will vary depending on the nature of the conference/training.	Implemented November 15, 2023 Target January 31, 2024
6.41	Anglophone West School District (ASD-W), Anglophone North School District (ASD-N), and Francophone sud school district (DSF-S) establish documented approval processes for out-of-Province and international travel by Superintendents, including cost estimates and anticipated benefits. Actual benefits of travel should also be documented.	District has updated their “Out of Province” travel document to align with policy AD-2801. Superintendent will complete the same travel form as all other staff.	Implemented November 15, 2023
6.45	Anglophone West School District (ASD-W), Anglophone North School District (ASD-N), and Francophone sud school district (DSF-S), as part of the approval process for out-of-Province and international travel, document evidence of having ensured availability of	The availability of funds is considered prior to approving travel, however the step to document budget availability will be added as part of the approval process going forward. This includes consideration for	November 29, 2023

Par. #	Recommendation	District's Response	Target Implementation Date
We recommend that:			
	travel budget dollars, including having considered overall district budget pressures.	allocated travel budgets and the overall projected state of the district budget.	
6.47	Anglophone West School District (ASD-W), Anglophone North School District (ASD-N), and Francophone sud school district (DSF-S) ensure financial performance reporting (budget-actual) is made readily available to the public.	<p>Financial reporting to the DEC takes place during meetings which are open to the public and media. Information is recorded in meeting minutes which are posted to the ASD-N website.</p> <p>The district will evaluate the appropriateness of current practices and will make a determination on potential changes.</p>	Target January 31, 2024

Anglophone West School District

Par. #	Recommendation	District's Response	Target Implementation Date
We recommend that:			
6.37	<p>Anglophone West School District (ASD-W), Anglophone North School District (ASD-N) and Francophone sud school district (DSF-S):</p> <ul style="list-style-type: none"> ensure quantifiable, anticipated benefits are documented and considered as part of the travel approval process have processes in place to perform post-travel reviews to ensure anticipated benefits were achieved 	<p>Revise our current practice and update the official AD2801 forms to allow for more clarity and confirm a pre/post travel process.</p>	<p>February 2024</p>
6.39	<p>Anglophone West School District (ASD-W), Anglophone North School District (ASD-N) and Francophone sud school district (DSF-S) document a cost-benefit analysis of in-person versus virtual attendance for out-of-province travel. Factors such as cost and overall benefit to the Province should be considered.</p>	<p>Include on revised form a place to identify if a virtual option is available, describing the opportunity, and allow for the approving authority to analyze the cost-benefit for virtual vs. in-person prior to granting approval.</p>	<p>February 2024</p>

Par. #	Recommendation	District's Response	Target Implementation Date
We recommend that:			
6.41	Anglophone West School District (ASD-W), Anglophone North School District (ASD-N), and Francophone sud school district (DSF-S) establish documented approval processes for out-of-Province and international travel by Superintendents, including cost estimates and anticipated benefits. Actual benefits of travel should also be documented.	Continue to follow our present process, supplemented by cost estimates and benefits of travel being documented on the revised form. Approval sign-off for the Superintendent shall be two signatures; the Director of Human Resources and the Director of Finance and Administration.	February 2024
6.45	Anglophone West School District (ASD-W), Anglophone North School District (ASD-N), and Francophone sud school district (DSF-S), as part of the approval process for out-of-Province and international travel, document evidence of having ensured availability of travel budget dollars, including having considered overall district budget pressures.	Establish a travel budget for the 24/25 fiscal period for out of province travel as part of the operating budget provided by EECD. Tracking shall occur through this budget.	April 2024
6.47	Anglophone West School District (ASD-W), Anglophone North School District (ASD-N), and Francophone sud school district (DSF-S) ensure financial performance reporting (budget-actual) is made readily available to the public.	Create a descriptive paragraph in a visible location on our website that will link the public to the final fiscal results that are already being published on our website (posted annually as part of the June District Education Council meeting).	September 2024

Francophone sud school district

Par. #	Recommendation	District’s Response	Target Implementation Date
We recommend that:			
6.31	Anglophone North School District (ASD-N) and Francophone sud school district (DSF-S) ensure adequate documentation pertaining to approval to travel, including estimated costs, and appropriate authorization, per policy AD-2801.	An online form will be available to document and obtain approval in one location.	End of March, 2024
6.37	Anglophone West School District (ASD-W), Anglophone North School District (ASD-N) and Francophone sud school district (DSF-S): <ul style="list-style-type: none"> • ensure quantifiable, anticipated benefits are documented and considered as part of the travel approval process • have processes in place to perform post-travel reviews to ensure anticipated benefits were achieved 	An online form will be available to document and obtain approval in one location.	End of March, 2024

Par. #	Recommendation	District's Response	Target Implementation Date
We recommend that:			
6.39	Anglophone West School District (ASD-W), Anglophone North School District (ASD-N) and Francophone sud school district (DSF-S) document a cost-benefit analysis of in-person versus virtual attendance for out-of-province travel. Factors such as cost and overall benefit to the Province should be considered.	This is already being done but it will be documented on the new online form.	End of March, 2024
6.41	Anglophone West School District (ASD-W), Anglophone North School District (ASD-N), and Francophone sud school district (DSF-S) establish documented approval processes for out-of-Province and international travel by Superintendents, including cost estimates and anticipated benefits. Actual benefits of travel should also be documented.	Same process as 6.31 but will be approved by the DEC Chair.	End of March, 2024
6.45	Anglophone West School District (ASD-W), Anglophone North School District (ASD-N), and Francophone sud school district (DSF-S), as part of the approval process for out-of-Province and international travel, document evidence of having ensured availability of travel budget dollars, including having considered overall district budget pressures.	Training budgets are set in advance on an annual basis and it is from these budgets that decisions are made on whether or not to allow participation in training.	Already implemented

Par. #	Recommendation	District's Response	Target Implementation Date
We recommend that:			
6.47	Anglophone West School District (ASD-W), Anglophone North School District (ASD-N), and Francophone sud school district (DSF-S) ensure financial performance reporting (budget-actual) is made readily available to the public.	This information is already available in public documents of the District Education Council on the DSF-S website.	Already implemented

Appendix II: Audit Objective and Criteria

The objective and criterion for our audit of the Anglophone North, Anglophone West, and Francophone sud school districts' out-of-province and international travel are presented below. These districts and their senior management reviewed and agreed with the objective and associated criteria.

Objective	To determine if out-of-province and international travel by select School Districts is undertaken to achieve a demonstrated benefit to the Province of New Brunswick
Criterion 1	Out-of-province and international travel expenses should be supported by documentation demonstrating the tangible, quantifiable benefits of the travel to the Province, which is approved by personnel with appropriate authority.

Appendix III: Independent Assurance Report

This independent assurance report was prepared by the Office of the Auditor General of New Brunswick on the Anglophone North, Anglophone West, and Francophone South school districts' out-of-province and international travel. Our responsibility was to provide objective information, advice, and assurance to assist the Legislative Assembly in its scrutiny of these districts on their out-of-province and international travel practices.

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 behaviour.

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 April 1st, 2022 to September 30th, 2023. 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 December 8, 2023, in Fredericton, New Brunswick.

Appendix IV: Travel Request for All Travel Out of the Maritimes



**TRAVEL REQUEST FOR ALL TRAVEL
OUT OF THE MARITIMES**

**DEMANDE D'APPROBATION DE
VOYAGE À L'EXTÉRIEUR DES
MARITIMES**

Department:
Ministère :

of Employees on this trip
N^{bre} d'employés qui feront
le voyage

Travel to:
Destination :

#of days:
N^{bre} de jour :

Dates (inclusive):

Dates (inclusivement) :

Purpose: (Please be precise about the anticipated benefits to the Province of New Brunswick)

Motif : (Veuillez expliquer clairement les avantages attendus pour le gouvernement du Nouveau-Brunswick.)

Estimate of Cost: (Be as precise as possible)

Estimation des coûts : (Soyez aussi précis que possible.)

Airfare :

Prix du billet d'avion :

\$ _____

Name /

Nom :

(Please print or type / Veuillez écrire en lettres moulées ou
dactylographier.)

Meals / Accommodation :

Repas et hébergement :

\$ _____

Title /

Titre :

Registration / Fees :

Frais d'inscription et
autres :

\$ _____

Date /

Date :

Other / Autre :

\$ _____

Signature :

Total / Total :

\$ _____

Director /

Directeur :

Deputy Head /

Administrateur

général :

Appendix V: Travel Report for All Travel Out of the Maritimes



Travel Report / Compte rendu de voyage

Please report on the quantifiable benefits achieved during this trip (to be filled out within five business days of the trip) / Veuillez rendre compte des retombées quantifiables générées durant ce voyage (à remplir dans les cinq jours ouvrables suivant le voyage).

Appendix VI: Positions of Attendees for Select International Travel

District	Purpose	Location	Position of Attendee	Number of Employees
ASD-W	National Council for Teachers of English Conference	California	Literacy Subject Coordinator	2
			First Nations Education Coordinator	1
			Director of Curriculum and Instruction	1
	Association for School Business Officials International - AGM/Leadership Training	Maryland	Assistant Facilities Manager	2
			Assistant Budget and Accounting Manager	1
			Director of Finance and Administration	1
Society for Human Resources Management Conference	Nevada	Director of Human Resources	1	
		Human Resources Officer	1	
ASD-N	World Indigenous Peoples Conference on Education	Australia	First Nation Lead	2
			Director of Curriculum and Instruction	1
			Principal	1
			Vice-Principal	1
			Education Support Teacher - Resource	1
			Teacher	9
			DEC First Nations Representative	1
			Subject Area Coordinator	1
	Learning Forward Conference	Tennessee	Subject Area Coordinator	5
			Director of Curriculum and Instruction	1
			Director of Schools	2
	Outdoor Learning and Climate Education - Exemplary School Visits	Finland	Director of Curriculum and Instruction	1
			Personalization Lead	1
Subject Area Coordinator			1	
DSF-S	Training at Apple Headquarters	California	Superintendent	1
			Director of Finance and Administration	1
			Director of Human Resources	1
			Executive Director of Learning	4
			Executive Director of Learning - Assistant to the Superintendent	1
			Director of Continuous Improvement	1
			Director of Life-Career Development and Entrepreneurial Community Schools	1
			Director of Research, Innovation and Change	1
			Director of Strategic Relations	1
			DEC Chair	1
	External Consultant	1		
	Education 2.0 Conference	Dubai	Superintendent	1
			Director of Research, Innovation and Change	1
			Executive Director of Learning	1
Destination Canada - Recruitment	France	Human Resources Agent	1	
		Recruitment and Communications Agent	1	