



2024 Report of the Auditor General of New Brunswick

Volume II - Performance Audit

AUDITOR GENERAL
OF NEW BRUNSWICK



VÉRIFICATEUR GÉNÉRAL
DU NOUVEAU-BRUNSWICK

Chapters in Volume II 2024

- Child Death Investigation, Inquest and Review Process
- Access to Addiction and Mental Health Services
- Hotel Accommodation Policy
- Status Report on Implementation of Prior Years' Recommendations



Child Death Investigation, Inquest and Review Process

Department of Justice and Public Safety

Volume II Chapter 2

AUDITOR GENERAL
OF NEW BRUNSWICK



VÉRIFICATEUR GÉNÉRAL
DU NOUVEAU-BRUNSWICK

Details of the Audit

Objective:

To determine if the Department of Justice and Public Safety has systems and practices in place to ensure the effective completion of child death investigations, inquests and reviews.

Auditee:

The Department of Justice and Public Safety

Disclaimer: material is of a sensitive nature

Overall Themes

- In general, we noted:
 - Several legislated requirements for child death reviews are not being met
 - Noted lack of oversight, monitoring and reporting
 - Improvements required to coroner training

Background

- Coroner Services
 - Chief Coroner, 2 Deputy Chief Coroners
 - 5 regional coroners
 - 36 fee for service community coroners
- Governed by the *Coroners Act*
- 67 child death investigations initiated during our audit period, 53 completed

Background Cont.

- Coroner Investigations
- Inquests
- Child Death Reviews
 - Child Death Review Committee

Summary of Findings

- Child Death Review Committee established, but not fully operating as intended
- Child death investigations, inquests and reviews not always timely
- Improvements required in coroner training
- Non-compliance with legislation/policy

Child Death Review Committee

- Committee established as per legislation
- However:
 - Potential conflict of interest
 - Vice Chair not appointed
 - Not always meeting in a timely fashion

Death Investigations

- 53 child death investigations completed during our audit period
- Autopsies / police reports
 - 226 days to complete
 - Lack of alignment with coroner training manual

Inquests

- 3 inquests recommended during our audit period
 - 1 completed November 2023
 - 1 completed subsequent to our audit period - November 2024
 - 1 not completed
- Lack of documentation
- No established timelines for completion

Child Death Reviews

- *Coroners Act*: Child Death Review Committee shall review all child deaths reported to the coroner
 - Under age 19
 - In care or had family members in contact with Social Development within 12 months before their death
- 39 child death reviews during our audit period

Non-compliance with Legislation

– Committee

- Not completing reports for all child deaths
- Reports not all submitted to the Coroner within 120 days

– Department

- Reports and recommendations not provided to relevant departments, agencies and organizations
- Not reporting to the Minister and Legislative Assembly

Inadequate Public Reporting

- Not timely
 - Non-compliance with committee terms of reference document
- Incomplete
 - Only 2/20 recommendations made public
 - Error: report noted as having no recommendations

Improvements Required in Training

- 34% of all coroners did not complete required training
 - Over 60% did not complete required training in Fredericton/Woodstock zone
 - 50% did not complete required training in Saint John zone
- Coroner's performing death investigations without training
- Instances where coroners were peer reviewing their own work

Response to AGNB Recommendations

- 28 recommendations were made to the Department of Justice and Public Safety
- The Department agreed with our recommendations



Access to Addiction and Mental Health Services

Department of Health

Volume II Chapter 3

AUDITOR GENERAL
OF NEW BRUNSWICK



VÉRIFICATEUR GÉNÉRAL
DU NOUVEAU-BRUNSWICK

Details of the Audit

Objective:

To assess whether the Department of Health has mechanisms in place to ensure timely access to, and adequate reporting on, addiction and mental health services.

Auditee:

- Department of Health

Overall Themes

- Improvements are required in the areas of:
 - Key performance indicators
 - Monitoring
 - Reporting

Background

- Department of Health is responsible for planning, funding, monitoring Addiction and Mental Health Services (AMHS)
- *Mental Health Services Act*
- *Regional Health Authorities Act* provides for delivery and administration of services

Background Cont.

- In New Brunswick, in 2023-24, over 32,000 individuals referred to AMHS
- 5,019 individuals were waiting for AMHS as of April 12, 2024
- Services: Referral-Assessment-Treatment

Summary of Findings

- Improvements required to performance indicators
- Non-compliance with *Mental Health Services Act*
- Budgeting not based on need
- Inadequate public reporting

Key Performance Indicators – Referral to Assessment

- No KPIs established for wait time between referral and assessment
- 600 individuals waited more than 100 days
- Of those 22 waited between 366 and 529 days

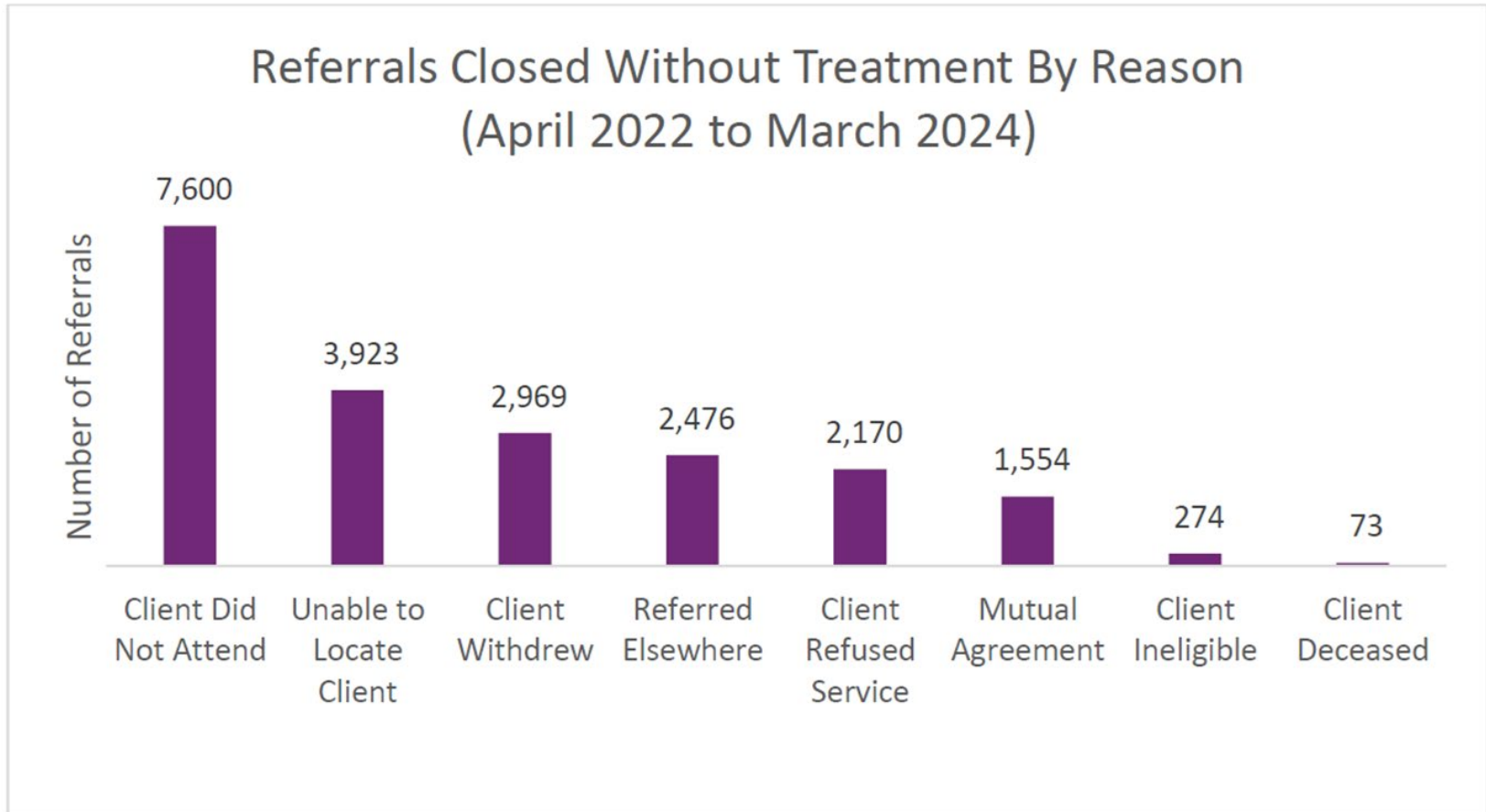
Priority Levels

- Department of Health defined priority levels for those waiting for treatment as:
 - **high:** unstable with potential to deteriorate quickly
 - **moderate:** displays some adaptability to cope due to protective factors

Key Performance Indicators – Assessment to Treatment

- KPI for **high priority** was 14 days
 - Only met 44% of the time
 - 433 waited more than 100 days
- KPI for **moderate priority** was 56 days
 - Only met 69% of the time
 - 74 waited between 366-688 days

Closed without treatment



Non-compliance with *Mental Health Services Act*

- Mental Health Services Advisory Committee not meeting
- Mandated to meet 4 times yearly
- Last met June 2018

Budgeting and Planning

- Budget provided for AMHS based on historical budget amount
- Department not monitoring RHAs allocation of addiction and mental health services budget

Inadequate Public Reporting

- Incomplete public reporting of wait times
- 8 days vs. 53 days

Response to AGNB Recommendations

- 8 recommendations were made to the Department of Health
- The Department agreed with our recommendations



Hotel Accommodations Policy

Department of Finance and Treasury Board

Volume II Chapter 4

AUDITOR GENERAL
OF NEW BRUNSWICK



VÉRIFICATEUR GÉNÉRAL
DU NOUVEAU-BRUNSWICK

Details of the Audit

Objective:

To assess whether the Department of Finance and Treasury Board's travel policy is reflective of prudent fiscal management as it relates to employee hotel expenses.

Auditee:

Department of Finance and Treasury Board

Background

- Government ceased participation in the Government of Canada's Accommodation Directory Program in January 2023
- Cost to participate: \$ 14,850
- Hotel expenses: 2023
 - Parts 1 and 2: \$6.5 million
 - Part 3: \$1.8 million

Overall Themes

- Inadequate analysis for policy change
- No Treasury Board approval
- Lack of clarity in policy

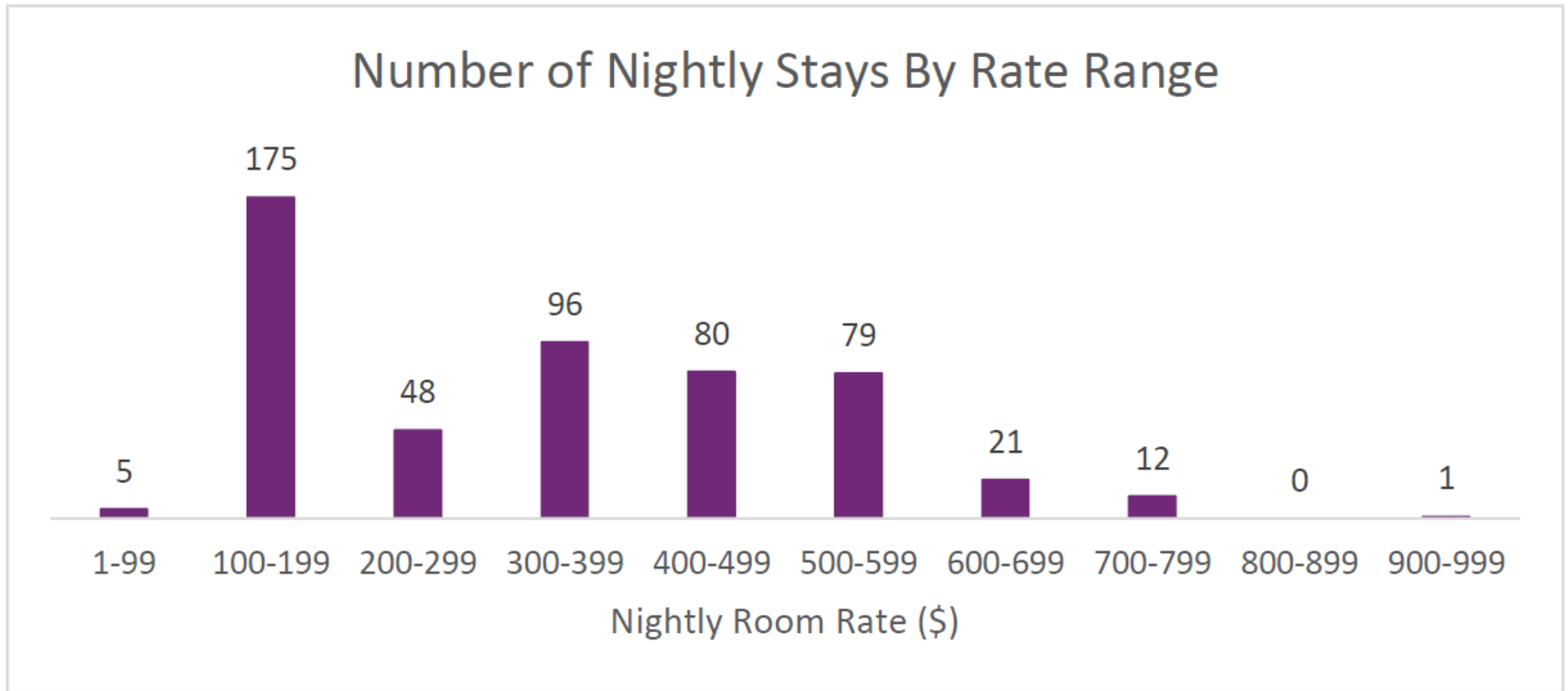
Top Ten Departments for Hotel Expenditures First 6 Months 2024



Inadequate Analysis

- Lack of a documented business case to support decision to cease participation in the hotel directory program
 - Our testing
 - potential increased costs of \$632,000 per year
 - Examples of excessive cost
 - Barcelona
 - Disney World Resort
 - Toronto

Nightly Stays by Rate Range



Other Audit Findings

- No Treasury Board Approval
- Lack of Clarity in Policy

Response to AGNB Recommendations

- 3 recommendations made to the Department of Finance and Treasury Board
- The department agreed with our recommendations



Status of Implementation of Prior Years' Recommendations

Volume II Chapter 5

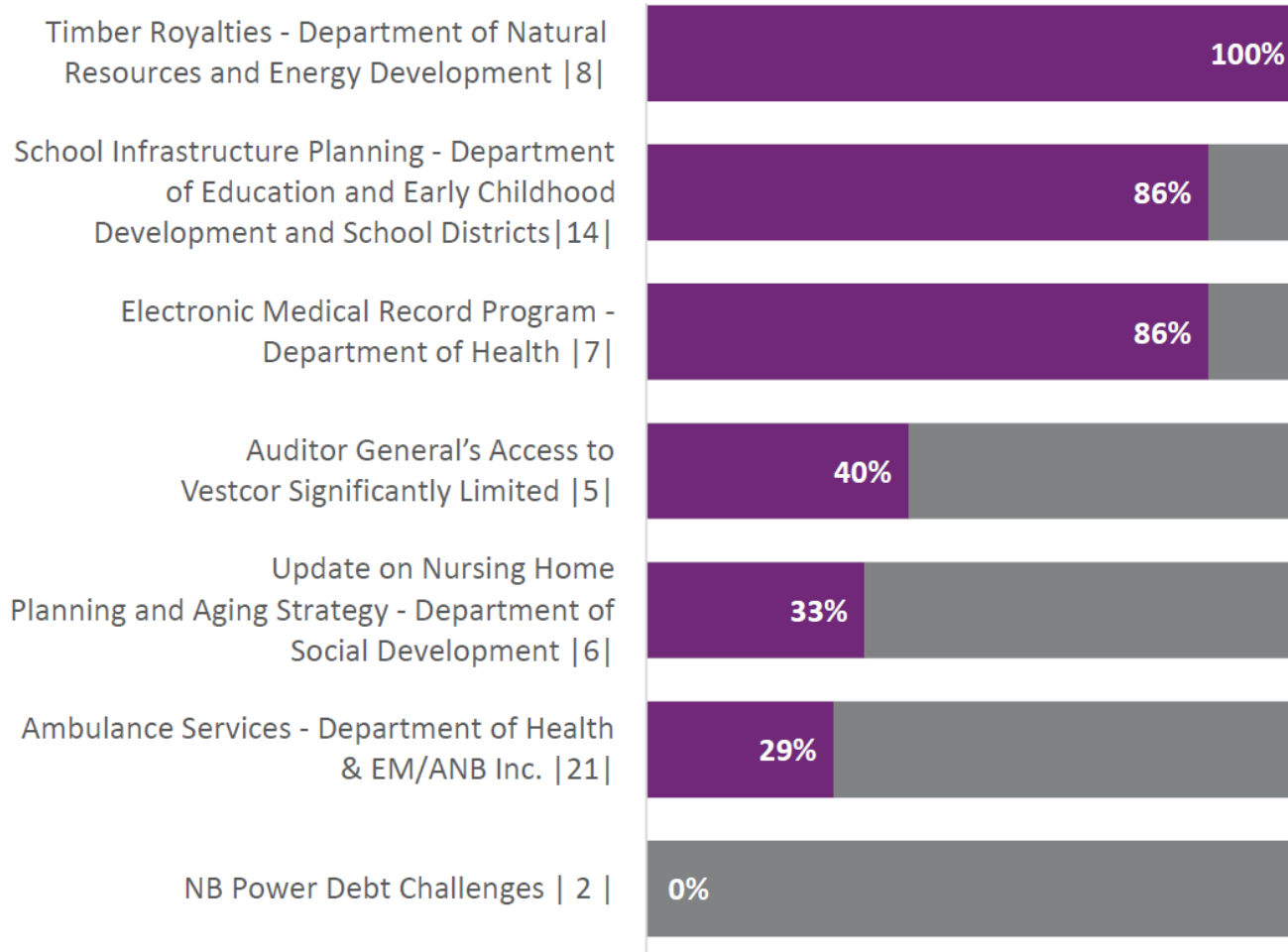
Background – Follow-Up Process

- We perform follow-up procedures in years 2, 3 and 4 following our reports
- In year 4 we identify high-risk areas for additional work

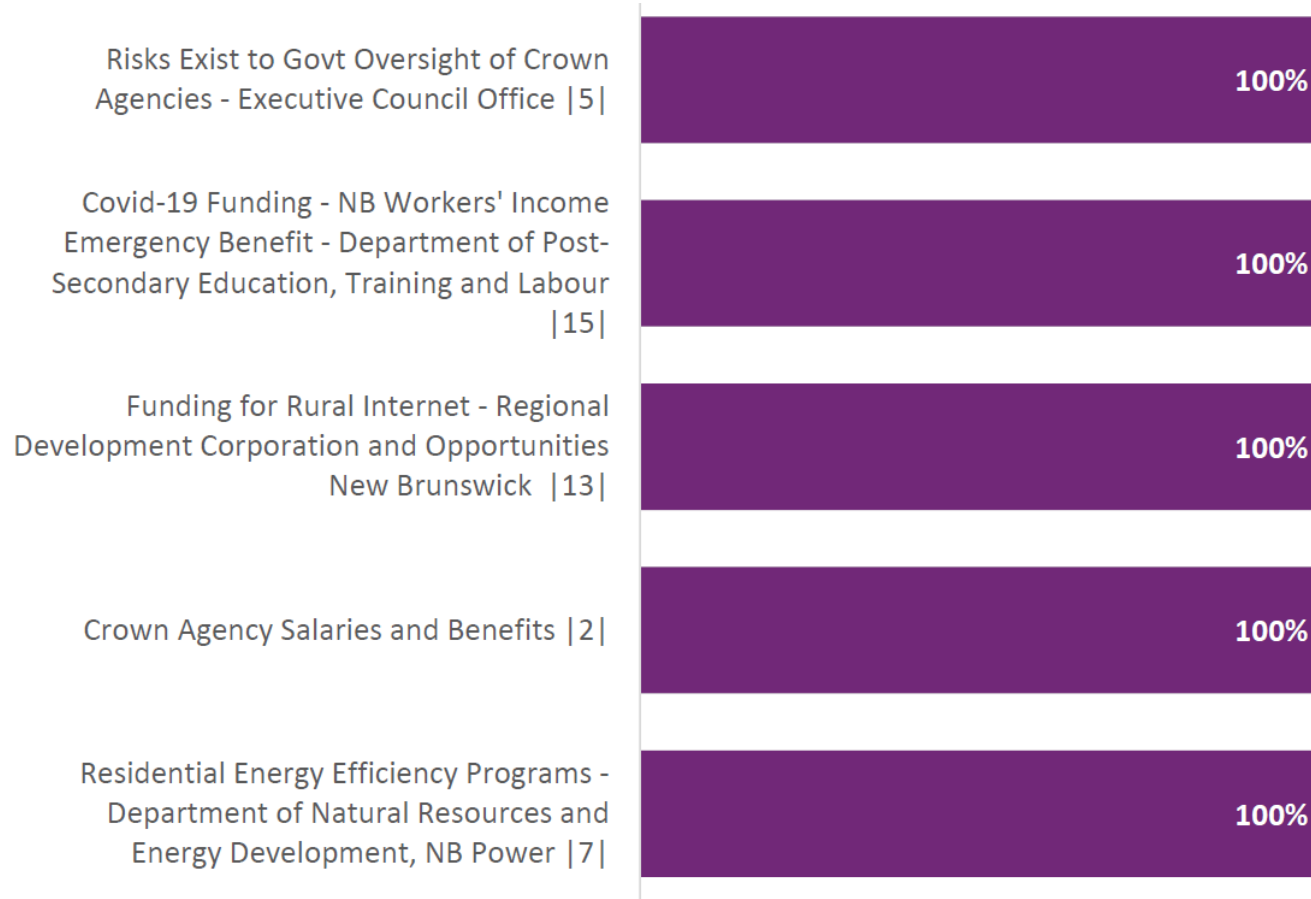
Status of Implementation

- 2020 – 57%
- 2021 – 100%
- 2022 – 71%

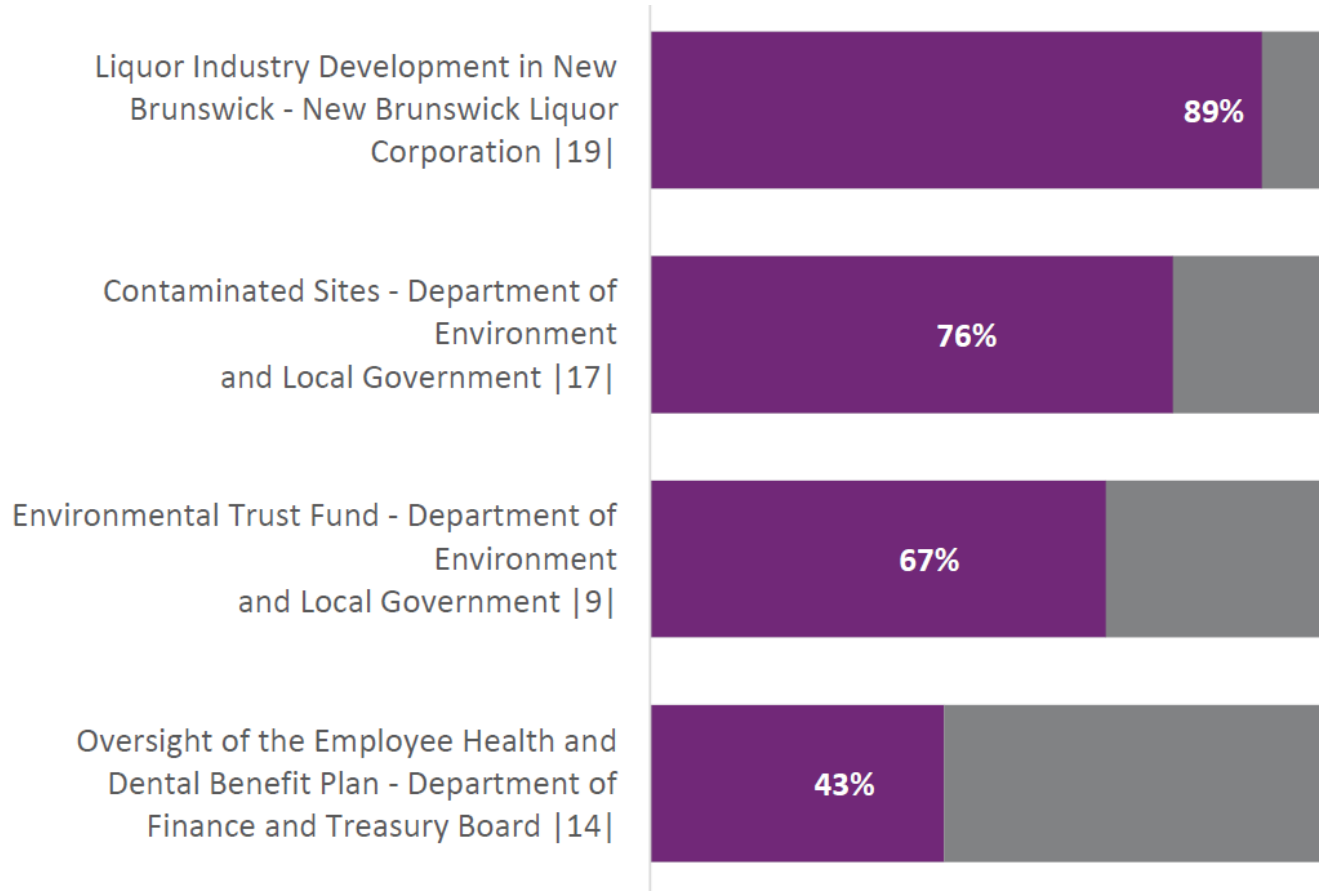
2020 – Status of Implementation



2021 – Status of Implementation



2022 – Status of Implementation





2024 Report of the Auditor General of New Brunswick

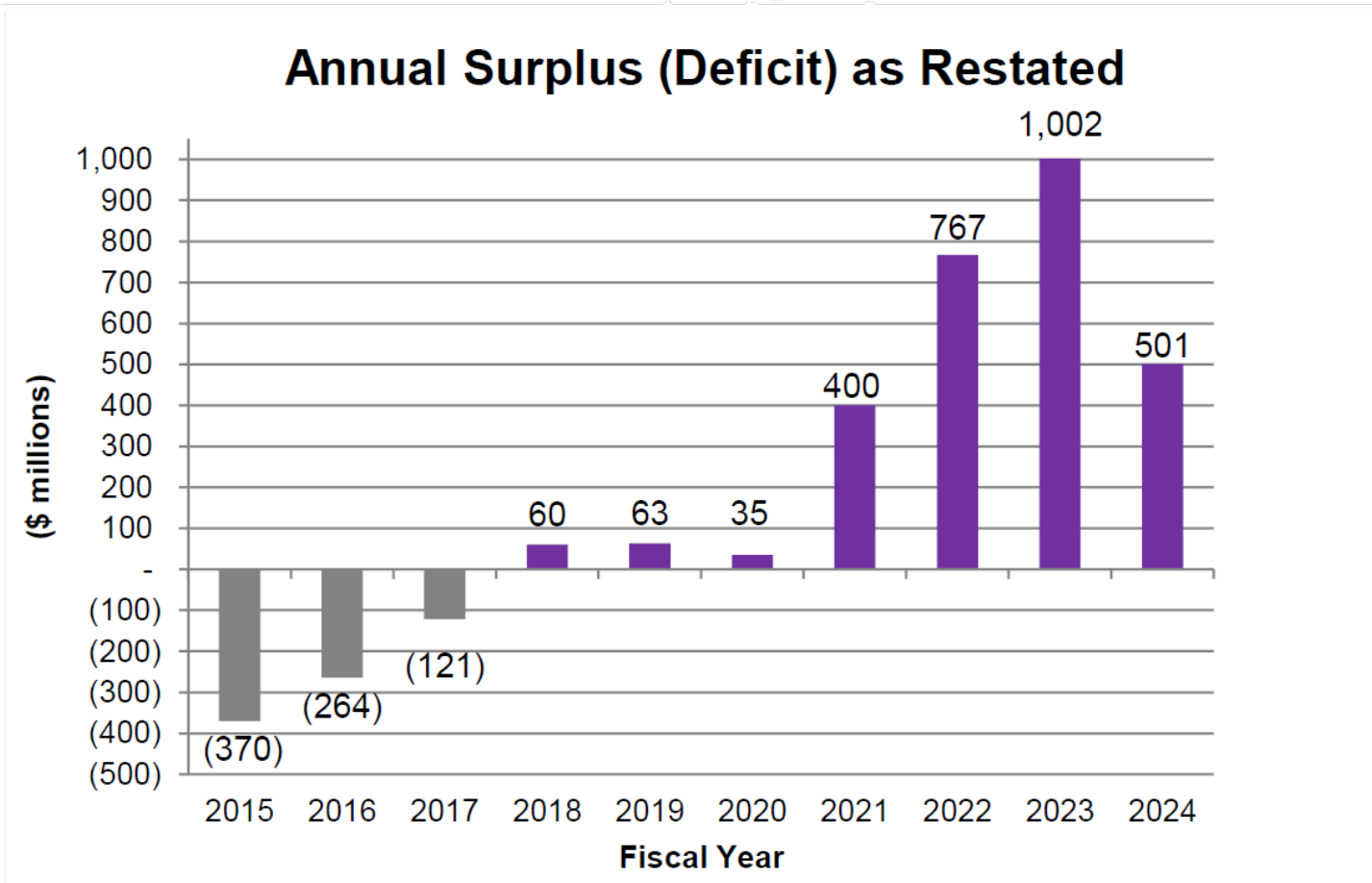
Volume III - Financial Audit

AUDITOR GENERAL
OF NEW BRUNSWICK







VÉRIFICATEUR GÉNÉRAL
DU NOUVEAU-BRUNSWICK

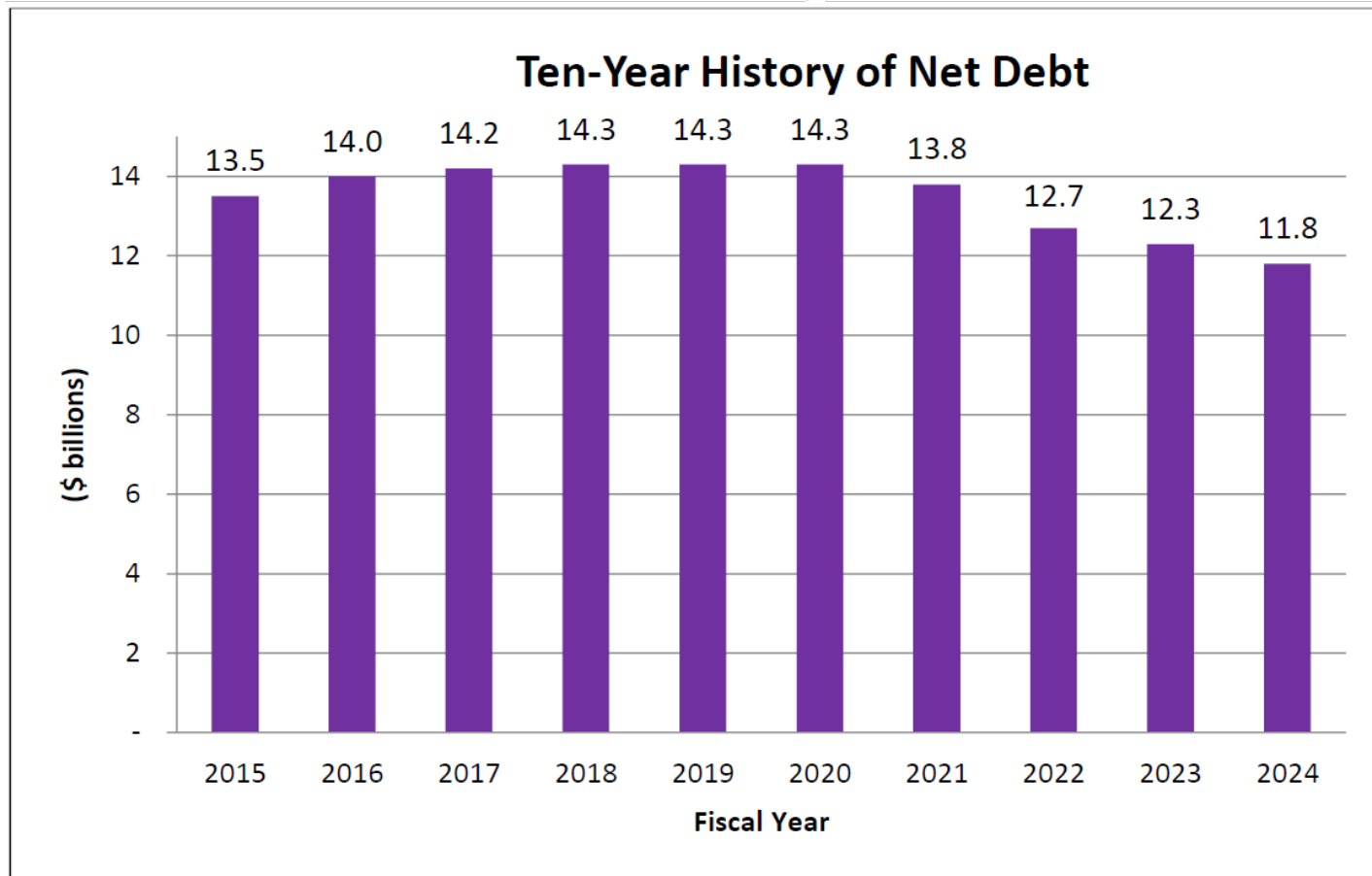
Province's Seventh Consecutive Annual Surplus



What's Driving the Surplus this Year?

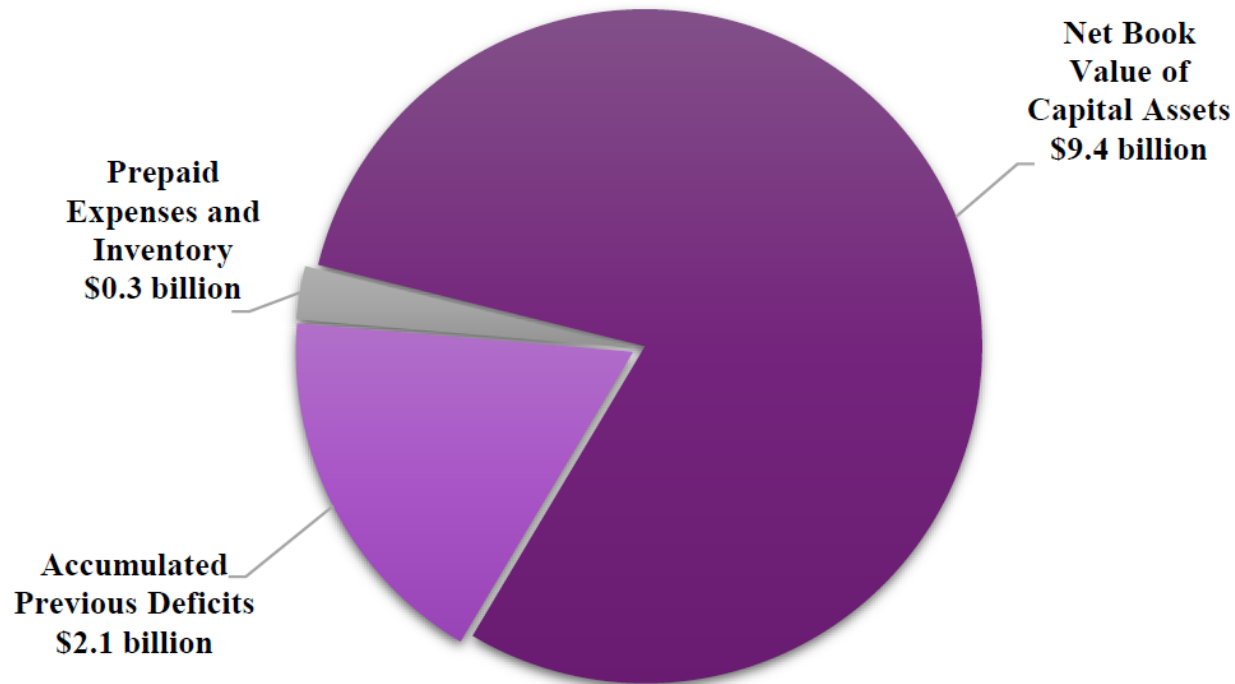
What happened since last year?
<p>Provincial Expenses</p> <p> <i>Increased \$1B from 2023</i></p>
<p>Provincial Tax Revenue</p> <p> <i>Decreased \$133M from 2023</i></p>
<p>All Other Provincial Revenue Sources</p> <p> <i>Increased \$220M from 2023</i></p>
<p>Revenue from the Federal Government</p> <p> <i>Increased \$468M from 2023</i></p>

Fourth Consecutive Year Net Debt has Decreased

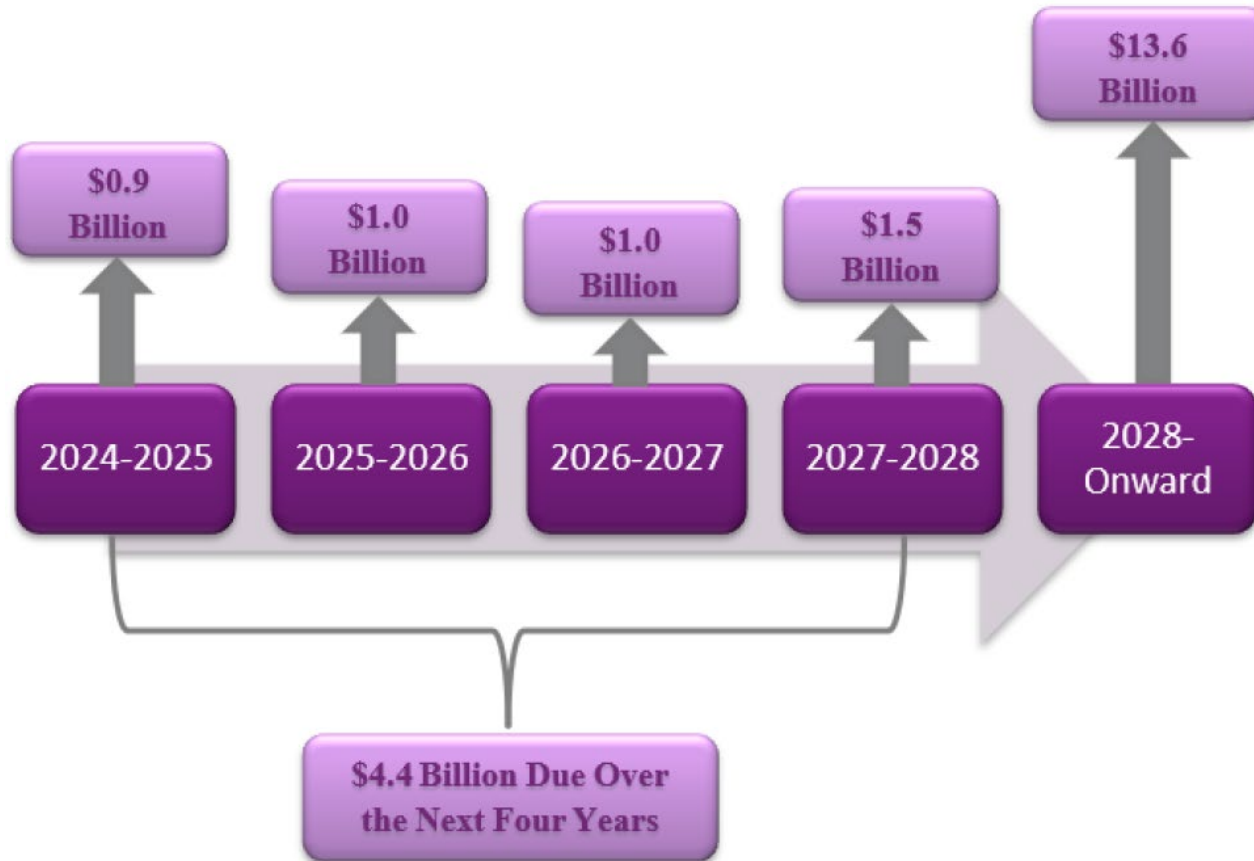


What Makes up the \$ 11.8B Net Debt?

Summary of \$11.8 Billion in Net Debt at March 31, 2024



Future Cash Requirements to Repay Funded Debt

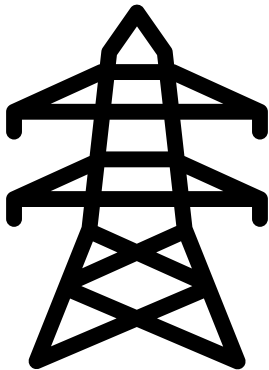
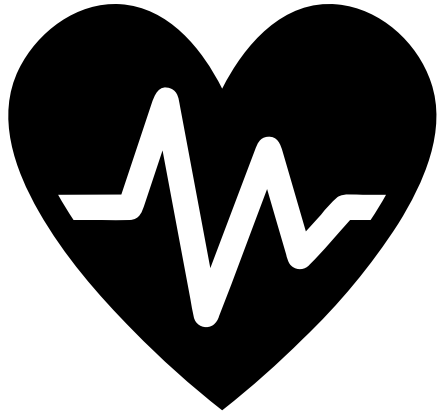


State of New Brunswick's Financial Condition

<u>Sustainability</u>	<u>Flexibility</u>	<u>Vulnerability</u>
5/7 short-term favourable trends	1/3 short-term favourable trends	1/2 short-term favourable trends
3/7 long-term favourable trends	1/3 long-term favourable trends	1/2 long-term favourable trends

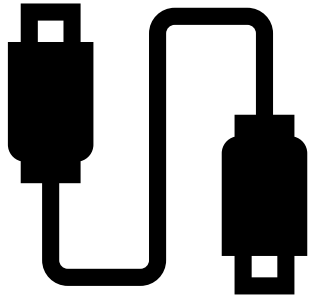
Overall, the Province's financial condition has remained stable since 2023

Other Concerns



- Department of Health not recovering monies owed from pharmaceutical companies in timely manner
- NB Power's ability to self-sustain its operations remains a concern

IT System Risks



- The Province continues to use IT systems with noted risks

Questions?