



2026 Report of the Auditor General of New Brunswick

Volume I – Performance Audit



Volume I – Performance Audit: Presentation Overview

Acknowledging Audit Team

Thanks to the dedicated team of professionals.

Emphasis on Accountability

Core message stresses the importance of accountability, evidence, and disciplined governance in public sector audits.

Audit Focus Areas

The audit covers renewable energy projects, student literacy outcomes, and grant administration.

Renewable Integration and Grid Security Project

NB Power





Overview of NB Power's Renewable Integration and Grid Security Project

Project Scope and Capacity

NB Power's project adds 400 MW dispatchable capacity mainly using dual-fuel turbines **costing over \$2.8 billion**.

Long-term financial impact

Investment scale affects electricity rates, system reliability, and **exposes the public to long-term financial risks**.

Decision quality and governance

Focuses on decision sequence and quality, emphasizing strong governance and regulatory certainty before commitments.

Decision Sequencing, Governance and Regulatory Risk

Premature decision advancement

Incomplete evaluation of alternatives

Regulatory and governance gaps

Lack of contingency planning



Student Achievement in Literacy

Department of Education
and Early Childhood
Development



Student Achievement in Literacy

Overall Conclusions

Student enrollment significance

Over 108,000 students are enrolled, making literacy outcomes critical for education and societal success.

Audit conclusion

Monitoring of literacy is inconsistent and insufficient, showing a gap between data collection and effective use.





Targets, Assessment Gaps and Lack of Timely Intervention

Unmet literacy targets

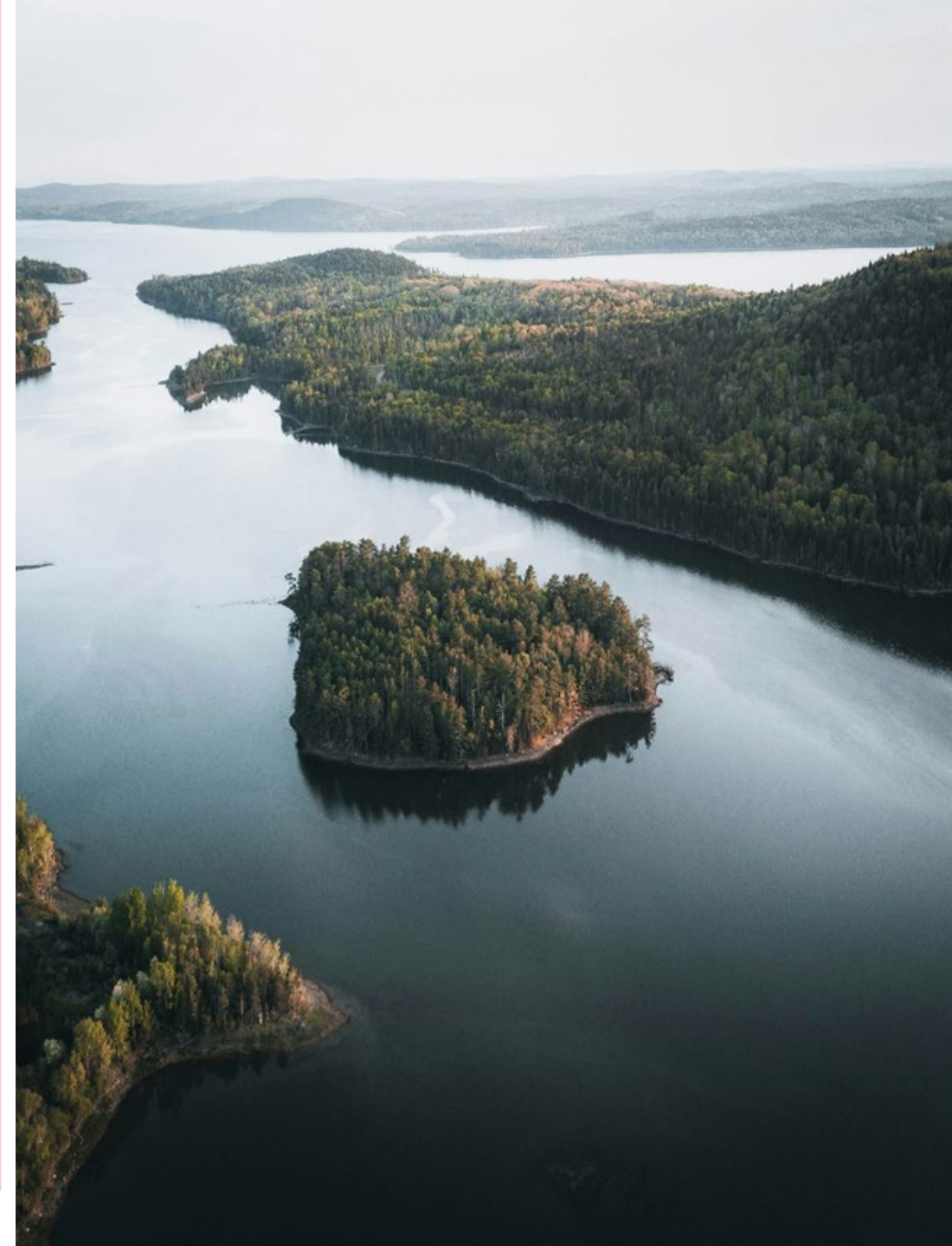
Assessment discontinuity

Lack of timely intervention

Graduation proficiency not monitored

Grant Processes and Outcomes

Department of Tourism,
Heritage and Culture



Grant Program Overview and Overall Conclusion

The Department lacks sufficient processes to consistently evaluate, monitor and link grants to outcomes.





Transparency, Evaluation and Monitoring Weaknesses

Lack of public transparency

Inconsistent evaluation practices

Insufficient monitoring of results

Common Themes

Evidence-Based Decision Making

Clear targets and monitoring

Strong governance frameworks

Disciplined oversight



Thank you!

Questions and
Discussion

