



2026 Report of the Auditor General of New Brunswick

Volume II –
Performance Audit



Volume II – Performance Audit: Presentation Overview

Emphasis on Accountability

Core message stresses the importance of reliable information, transparent reporting and disciplined oversight.

Audit Focus Areas

The volume covers a performance audit of collaborative care clinics and an independent information report on NB Power's rate rider surcharge.

Collaborative Care Clinic Expansion

Department of Health



Collaborative Care Clinic Expansion Overview and Overall Conclusion

Program significance

Collaborative care clinics are a central part of primary care reform and are intended to improve access, continuity and efficient use of health professionals.

Audit conclusion

The Department did not have adequate information to demonstrate that clinics were improving access to primary care where it was needed most.



Planning, Costing and Performance Targets

- No provincial plan to address unmet needs
- Full costs and long-term affordability not assessed
- Performance targets not applied consistently
- Lessons learned not systematically applied





Public Reporting Did Not Reliably Demonstrate Patient Attachment Results

- **Incomplete, unreliable or untimely performance information**
- **Newly attached patients not accurately measured**
- **Waitlist reductions could not be reliably demonstrated**
- **No defined operational start date or baseline**

Rate Rider Surcharge

NB Power





NB Power Rate Rider Surcharge Overview and Overall Conclusion

The rate rider is a legislated surcharge or credit on customer bills that reflects differences between forecasted and actual costs and sales.

The variance account framework has protected NB Power's financial results by transferring forecast risk to ratepayers, while deferred balances continue to grow.

Financial Outcomes and Forecast Risk

- **Forecast risk has shifted to future ratepayers**
- **Variance accounts increased reported net earnings by \$384 million**
- **Net earnings targets not met since implementation**
- **Net debt in capital structure remained above target**





Deferral Risks and Ratepayer Impact

- **Net variance account balance grew to \$384 million in four years**
- **Recovery period extended from two years to eight years**
- **Additions exceeded recoveries in two of three years**
- **Recovery is being deferred to future ratepayers**

Common Themes

- Independent information on significant public initiatives
- Improving transparency around performance, costs and emerging risks
- Supporting informed oversight and future decision-making



Thank you!

**Questions and
Discussion**

