

# Appendix

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## **Summary of Significant Audits Conducted in Departments and Crown Agencies over the Past Eight Years**

The following is a list of value-for-money audits reported in a separate chapter of our annual Report over the last eight years, organized by department and agency. The year of reporting is in brackets following the subject of the audit. The list is organized using the current name of the department or agency, even though in some cases the audit was conducted prior to a government reorganization.

### **Department of Agriculture, Fisheries and Aquaculture**

#### **Salmon Aquaculture (2004)**

The Report assesses whether Province of New Brunswick programs ensure that New Brunswick salmon cage culture operations are economically, environmentally, and socially sustainable.

#### **Review of Legislation (2000)**

This chapter examines how well the Department is meeting its administrative responsibilities pertaining to legislation it has been assigned, and whether the results are being adequately measured and reported to the Legislative Assembly.

### **Department of Business New Brunswick**

#### **Financial Assistance to Business and Performance Reporting (1998)**

This chapter examines whether the Department is appropriately approving and monitoring financial assistance provided to business under the *Economic Development Act*, and whether an appropriate effectiveness reporting system is in place in the Department and functioning.

### **Department of Education**

#### **Pupil Transportation (2001)**

This chapter examines the systems and practices in place in the Department of Education for the safe transportation of pupils to and from their schools.

#### **Excellence in Education (1998)**

This chapter examines whether the government has adequate systems in place to measure and report on the effectiveness of the Excellence in Education initiatives, and whether the government has complied with the accounting and audit provisions established by the Board of Management.

## **Department of the Environment and Local Government**

### **Beverage Containers Program (2004)**

This chapter examines whether the Department has established satisfactory procedures to measure and report on whether the Beverage Containers Program is achieving its intended results. It also reports on the progress the Department has made in implementing the recommendations and responding to the findings of our 1994 report on the Beverage Containers Program.

### **Environmental Inspections (2002)**

This chapter examines the inspection process established by the Department to monitor and report compliance with environmental legislation.

### **Domestic Well Water Quality (2000)**

A reliable supply of safe drinking water is important to everyone. Approximately 40% of New Brunswickers living in small towns and rural areas rely on domestic wells as their primary source of water. Two regulations under the *Clean Water Act* that contribute to the prevention of drinking water problems for individuals on newly drilled or dug domestic wells are the *Water Well Regulation* and the *Potable Water Regulation*. This chapter examines the performance of the Departments of the Environment and Local Government and Health and Wellness in ensuring compliance with these regulations as they relate to private wells.

### **Tire Stewardship Program (1999)**

This chapter examines the approach taken by government in establishing the Tire Stewardship Program, and whether or not the Department is overseeing the Program in accordance with the legislation and regulation. Our work also addresses whether or not the public is adequately protected from danger of tire fires.

## **Department of Family and Community Services**

### **Nursing Home Services (2004)**

This chapter examines whether the Department has appropriate practices to ensure that licensed nursing homes are complying with the Province's legislation for nursing homes, and that the Province's legislation and departmental policies for nursing homes are reviewed and amended on a regular basis.

### **Child Day Care Facilities (2003)**

This chapter examines whether the Department has appropriate policies and practices to ensure compliance with the Province's legislation and standards for child day care facilities.

**Prescription Drug Program (2001)**

This chapter examines the government plan to provide drug benefits to people who receive income assistance and those who have drug expenses for which they do not have the resources to pay. Our objective was to determine whether the Departments have appropriate systems and practices in place to ensure that each person who is eligible for benefits is offered the program, and that the plan provides services only to those people who qualify.

**Department of Finance****Tax Expenditures (2003)**

This chapter examines and assesses the processes of approving, monitoring, evaluating and reporting provincial tax expenditure programs.

**Pension Plan Governance (2002)**

This chapter examines whether the governors of two provincially sponsored pension plans have established satisfactory procedures to measure and report on the effectiveness of the plans' asset management activities.

**Early Retirement Program (2001)**

This chapter examines the process followed by government to reach the decision to offer a voluntary early retirement program to its employees.

**Pension Plan Governance (2000)**

This chapter examines the governance structure of four provincially-sponsored pension plans.

**Consumption Tax (1999)**

As of 1 April 1997 the provincial consumption tax was replaced by the federally administered Harmonized Sales Tax. Since then the government has hired additional auditors to identify unassessed taxes. We were interested in examining the economy and efficiency of this special audit effort and the collection of sales tax in general.

**Evergreen and Wackenhut Leases****(Special Report for the Public Accounts Committee - 1998)**

Our objective as assigned by the Public Accounts Committee was "to review the financial terms of the Evergreen and Wackenhut leases and compare the total cost under the private sector arrangements as compared to traditional government methods."

## **Department of Health and Wellness**

### **Accountability of Psychiatric Hospitals and Psychiatric Units (2003)**

This chapter assesses whether the Department has appropriate accountability processes in place for the operations of the psychiatric hospitals and psychiatric units under the direction of the Regional Health Authorities.

### **Client Service Delivery System (2002)**

This chapter examines why the development of the Client Service Delivery System, which was approved in 1995 for \$4.5 million and was to be operational in three years, is costing substantially more and taking much longer than anticipated. It also examines whether there has been any non-compliance with contractual arrangements, government policy or provincial legislation related to the higher costs and longer completion time.

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### **Food Safety (1999)**

This chapter examines the Province's role in inspecting the 2,870 food service establishments in the Province. The objective of this project was to determine whether or not current systems and practices are sufficient in ensuring that food service establishments are complying with the food safety standards set out in the Regulations under the *Health Act*.

### **Extra-Mural Hospital (1999)**

On 1 July 1996, The Extra Mural Hospital Corporation became the Extra-Mural Program as it merged into the regional hospital corporations. Why was this decision made? How does government make such decisions? Our interest in understanding the decision-making process of government led us to examine the merge decision.

**Ambulance Services (1998)**

This chapter examines the consequences of the replacement of St. John Ambulance volunteer services with paid service providers.

**Department of Natural Resources and Energy****Crown Lands Management (2001)**

This chapter examines the Minister's responsibilities for Crown lands, and looks at how well the Department is doing in measuring and reporting on the effectiveness of its Crown lands programs.

**Private Forest Lands (2000)**

This chapter examines the government's role in encouraging the management of private forest lands as the primary source of timber for wood processing facilities in the Province.

**Office of Human Resources****Absenteeism Management (2003)**

This chapter examines whether government has systems and practices in place to effectively manage employee absenteeism in the Civil Service.

**Department of Public Safety****Office of the Fire Marshal (2002)**

This chapter examines whether the Office of the Fire Marshal is adequately carrying out the provisions of the *Fire Prevention Act*, and whether it has appropriate human resource systems and practices in place to sufficiently deliver provincial fire prevention and protection programs.

**High Risk Drivers (2001)**

This chapter examines whether the Department has a system in place to identify and respond appropriately to high-risk drivers of private passenger vehicles. It also looks at one specific class of high-risk driver – the student driver.

**Department of Supply and Services****Management of Insurable Risks to Public Works Buildings (2003)**

This chapter examines how the Department manages significant insurable risks for the public works buildings it is responsible for.

### **Cellular Phones (2002)**

This chapter examines whether the government has an adequate system in place to administer the acquisition and use of cell phones.

### **Provincial Archives of New Brunswick (2001)**

This chapter examines the work of the Provincial Archives of New Brunswick. It considers their role in the assessment and preservation of archival records.

### **Purchasing (2001)**

This chapter examines whether the Minister is fulfilling his responsibilities under the *Public Purchasing Act* and Regulation.

### **Contracts for IT Professionals (2001)**

This chapter presents the results of an examination of forty contracts from six departments for the services of various Information Technology professionals.

### **Land Management Fund (2000)**

The Land Management Fund buys, manages and sells land on behalf of the government. This chapter examines whether the Fund is achieving the purposes for which it was established. This chapter also examines compliance with the government-wide policy on the disposal of real property.

## **Department of Training and Employment Development**

### **Employment Development Programs (2002)**

This chapter examines the management of economic development programs, and whether there are adequate procedures in place to measure and report on program effectiveness.

## **Department of Transportation**

### **Vehicle Management Agency (2002)**

This chapter examines whether the Vehicle Management Agency is providing repair and maintenance services for government cars, executive vehicles and light trucks in a manner which minimizes costs and maximizes efficiency. It also examines whether the Agency has adequate systems and practices in place to monitor and control the usage of fuel for government cars and light trucks.

**Engineering Consulting and Road Construction Materials (2000)**

This chapter examines the Department's procedures for obtaining engineering consulting services and managing its inventories of road construction materials. It also examines the progress made by the Department in implementing End Results Specifications as a guarantee of road construction quality.

**Government-wide audits****Program Evaluation in Government Departments (2004)**

Our objective for this project was to determine the approach to program evaluation employed by provincial departments.

**Contract Administration (1999)**

More and more government services are being delivered by the private sector through privatization, public-private partnerships and straight contracting-out arrangements. Our objective in performing audit work in this area was to determine what systems are in place to ensure contracts are being administered in accordance with negotiated terms and conditions.

**Fredericton-Moncton Highway (1999)**

This chapter examines the decision-making process that led up to the issuance of a Request for Proposals to three short-listed bidders on 27 March 1997. With the issuance of the Request for Proposals it was clear that the government was going to build the highway through a public-private partnership. We looked at the objectives government set for this project, whether alternative arrangements were considered, and whether the Request for Proposals reflected the government objectives.

**Leasing of Equipment (1999)**

Our audit objectives for this project were to ensure that decisions to lease were made with due regard for economy and that leases are being properly recorded in the books of the Province. Our analysis and conclusions are based on examining leasing decisions for personal computers, photocopiers, fire tankers and heavy equipment.

**Performance Measurement and Effectiveness Reporting (1999)**

It had been ten years since the Province adopted its first annual report policy. This was the policy that recognized annual departmental and agency reports as the "major accountability document" for the Legislative Assembly and the general public. This chapter examines the progress that had been made in the past ten years in the area of performance measurement and effectiveness reporting.



## **Crown agency audits**

### **Crown Agency Governance (2003)**

This chapter summarizes the results of our governance reviews over the past five years, reviews practices in other jurisdictions, and makes major overall recommendations on steps the Province can take to improve Crown agency governance.

### **Hospital Corporation Governance (1998)**

Our objective for this project was to gain an understanding of the governance arrangements relating to regional hospital corporations in the Province and to solicit the views of board members on certain issues impacting the role and effectiveness of hospital corporation boards.

### **New Brunswick Liquor Corporation**

#### **Governance (1999)**

For a number of years our Office has taken an interest in the governance and accountability of Crown corporations. This year we examined governance and accountability practices at the New Brunswick Liquor Corporation.

### **Regional Development Corporation**

#### **Provincially Funded Programs and Projects (2004)**

This chapter examines whether the Regional Development Corporation has satisfactory procedures in place to measure and report on the effectiveness of the provincially funded programs and projects it administers.

#### **Economic Development Fund (1999)**

In fiscal year 1997-98 over \$15 million was expended from the Economic Development Fund for initiatives such as tourism marketing, agriculture development, Crown land silviculture and Film New Brunswick. Our objective in conducting work in this area was to ensure that adequate systems were in place related to the approval of funding and monitoring initiatives.

#### **NB Agriexport Inc. (2000)**

This chapter highlights the results of a special review of the operations and accountability of NB Agriexport Inc., carried out at the request of the Crown Corporations Committee.

#### **Regional Health Authorities (2000)**

This chapter summarizes the Auditor General's observations and recommendations as a result of assisting the Crown Corporations Committee in its initial hearings with regional hospital corporations.

**Service New Brunswick**

**Property Assessment for Taxation Purposes (2005)**

This chapter examines whether Service New Brunswick complies with the *Assessment Act* by assessing real property at “real and true value”.