



AUDITOR GENERAL
OF NEW BRUNSWICK

VÉRIFICATEUR GÉNÉRAL
DU NOUVEAU-BRUNSWICK

Strategic Plan

2023-2028



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Welcome

Our strategic plan outlines what the Office of the Auditor General of New Brunswick has identified as strategic priorities to accomplish over the next five years to achieve its vision and mission. The plan expands on who we are, what we do and how we support New Brunswick's Legislative Assembly, government, the public service and people of the province.

It provides a foundation for the Office's business plan and performance report provided to the Legislative Assembly each year, as well as a strategic framework to assess and report on the Office's performance. Our strategic plan demonstrates our value and provides the performance measures we strive to fulfill in advancing excellence in the public sector through our work.





Vision

An independent audit office serving New Brunswick by promoting accountable and sustainable government.

Mission

To provide objective, reliable and timely information to the Legislative Assembly and the people of New Brunswick on government's performance in its delivery of programs and services.



VALUES

TEAM

We believe our strength comes from the knowledge, experience and professionalism of our team

DIVERSITY

We respect strength gained from our varied experiences, knowledge, and backgrounds

LEARNING

We offer continuous professional and personal development through teamwork and training

INTEGRITY

We strive to meet the highest standards of professional and ethical conduct

IMPACT

We select audits for their relevance, significance and risk with the goal of making a positive difference

INDEPENDENCE

We work together and with others in an open, nonpartisan, trustworthy and objective manner

TRUST

We are professional, honest, courteous and fair



Our Purpose

Who We Are

We are an independent office that serves the New Brunswick Legislative Assembly. The Office of the Auditor General of New Brunswick assists the Legislative Assembly in holding the government accountable by reporting on its performance, the delivery of programs and services, and stewardship of public funds and resources.

What We Do

We provide audit opinions on financial statements and conduct performance audits on government's programs and services. The New Brunswick *Auditor General Act* outlines our responsibilities. The findings of our Office are issued through our reports to the Legislative Assembly and appearances before the Standing Committee on Public Accounts. We encourage discussion and debate on public sector management and accountability issues. Our Auditor General Reports are public documents.



Strategic Goals and Priorities

Goal 1 – Focus on Relevant Audit Areas

Strategic Priorities:

- Identify relevant audit areas
- Focus on impact and value

As an independent legislative audit office, we are uniquely positioned to carry out objective and unbiased audits, independent of government.

For the Office's work to be relevant, it must focus on areas of public interest and where it can add value to auditees and other key stakeholders.

The Office will communicate its business plan and focus on the impact and value of its work.



Goal 2 – Sustain an Engaged Work Force

Strategic Priorities:

- Foster a work environment reflective of our values
- Develop leaders
- Recruit and retain qualified employees

Employees remain the Offices' most valuable resource. The quality and timeliness of our work depends on their knowledge, skills and professionalism.

The Office will provide employees with:

- a supportive work environment conducive to facilitating quality and timely work.
- the opportunities to build and develop key leadership qualities and competencies.

In addition to training and strategically contracting expertise, the Office will attract and retain qualified employees with the skill sets necessary to achieve our goals and priorities.





Goal 3 – Deliver Quality Audits on a Timely Basis

Strategic Priorities

- Meet evolving professional standards
- Manage resources based on deadlines
- Review, refresh and refine Office processes

The Office maintains audit methodologies that align with professional standards. The methodology will be efficient and economical, which includes accepting new ideas and methods.

Findings and recommendations of the Office must be accurate, fair, timely and understandable in order to be of value to legislators, the public and those we audit.

The Office will annually identify opportunities for the review of internal process improvements utilizing best practices.





Key Risks

The Office sets strategic goals and supports strategic priorities within the context of its key risks. Careful consideration of key risks, external forces and trends is critical to the Office achieving its goals. To the extent possible, the Office mitigates risks that are within its control.

Key risk areas may include:

- Having the required competencies and resources to deliver on our services
- Managing our resources effectively
- Providing appropriate assurance and recommendations
- Understanding and responding to challenges faced by our stakeholders
- Maintaining our independence
- Government acting on our recommendations
- Stakeholder support of our goals and objectives
- The Standing Committee on Public Accounts fulfilling their responsibilities



Measures and Targets

Goal 1 – Focus on the Most Relevant Audit Areas

Goal 1 Performance Target – Survey Public Accounts Committee members semi-annually for feedback

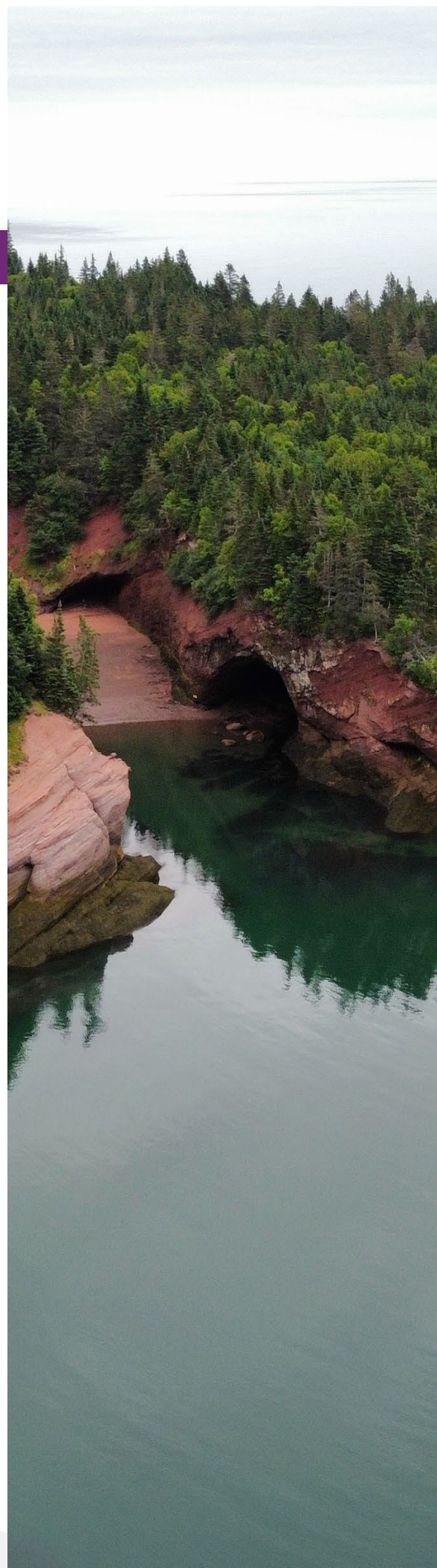
A successful working relationship with the Public Accounts Committee is essential for the work of our office to have impact.

The Office surveys committee members to obtain their feedback as to whether our work adds value as well as to their satisfaction with the Office's work.

Goal 1 Performance Target – Reporting to The Standing Committee on Public Accounts a minimum of twice per annum

The support of the Standing Committee on Public Accounts is critical in holding government accountable and to help improve public sector management.

One goal of our reports is to provide relevant information to the Committee on a timely basis. These reports provide the Committee with important information to be used in the performance of its duties.





Measures and Targets

Goal 1 Performance Target –Government acts on 80% of our recommendations

Implementation of our report recommendations is important for our Office’s work to achieve optimal impact and value.

The Office monitors and measures the percentage of performance audit recommendations implemented.

Goal 1 Performance Targets -

80% of Auditee Respondents to Post Audit Surveys view the Office’s work as added value and are satisfied with our work

80% of Public Accounts Committee Respondents to Post Audit Surveys view the Office’s work as added value and are satisfied with our work

For the Office to be successful in its vision and mission, the Public Accounts Committee members and auditees must view the work as relevant and valuable.

The Office surveys the Committee members and auditees to obtain their feedback as to whether our work adds value, as well as to their satisfaction with the Office’s work.

Measures and Targets

Goal 2 – Sustain an Engaged Work Force

Goal 2 Performance Target – Annually retain 85% of employees

Employees are the Office's most valuable resource in the delivery of quality and timely products and services to its stakeholders.

We strive to sustain an engaged workforce. However, as a training office for professionals, some employees may not pursue legislative audit for their entire career. As a result, the Office expects and plans for some voluntary turnover each year.

Voluntary turnover is due to an employee-initiated departure and does not include items such as retirements and leaves.

Goal 2 Performance Target – A minimum of 5% of employee work hours spent on annual training and development

As a professional training office, we must provide sufficient resources for training and development activities.

The Office tracks employee hours spent on training and development activities.





Measures and Targets

Goal 2 Performance Target – At least 80% of employees express positive engagement in the office

A good working environment assists with productivity and retention. The Office will perform periodic surveys on employee satisfaction and report the trends.





Measures and Targets

Goal 3 – Deliver Quality Audits on a Timely Basis

Goal 3 Performance Target – Meet evolving professional standards

The Office is committed to providing the highest level of quality in all our work. The Office has a rigorous quality assurance process and follows the requirements of the Quality Management standards published by CPA Canada.

In addition to the Office's quality management processes, quality reviews, CPA New Brunswick inspections and Canadian Council of Legislative Auditors Peer Reviews, the Office will undertake to perform internal file monitoring with a goal of at least one financial audit review and one performance audit review completed each year.



Measures and Targets

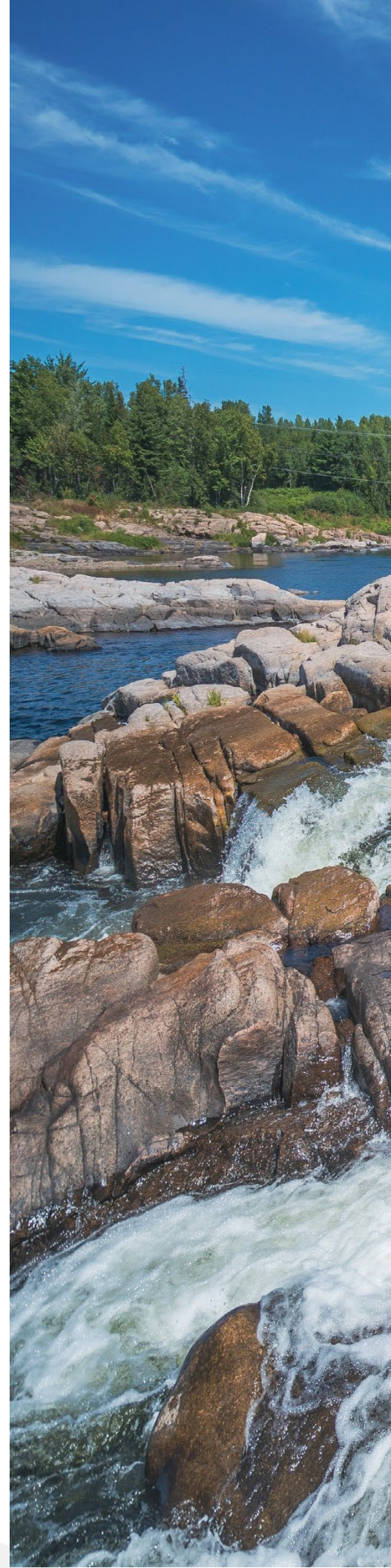
Goal 3 Performance Target – Manage resources based on deadlines

The Office schedules reporting to the Public Accounts Committee of the Legislative Assembly regularly (e.g. semi-annually) upon completion of its reports on the results of its work.

The Office establishes deadlines when planning each performance audit. For financial statement audits, the Office sets planned dates consistent with the statutory or agreed upon deadlines.

Goal 3 Performance Target – Review, refresh and refine office processes

On an annual basis, the Office will select and review one significant internal process to ensure efficiencies are attained and best practices are utilized while maintaining quality.



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