



Finance and Treasury Board

ANNUAL REPORT

2022-2023

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ANNUAL REPORT 2022-2023

Province of New Brunswick
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TRANSMITTAL LETTERS

From the Minister to the Lieutenant-Governor

Her Honour the Honourable Brenda L. Murphy
Lieutenant-Governor of New Brunswick

May it please your Honour:

It is my privilege to submit the annual report of the Department of Finance and Treasury Board, Province of New Brunswick, for the fiscal year April 1, 2022, to March 31, 2023.

Respectfully submitted,



Honourable Ernie L. Steeves
Minister

From the Deputy Minister to the Minister

Honourable Ernie L. Steeves
Minister of Finance and Treasury Board

Sir:

I am pleased to be able to present the annual report describing operations of the Department of Finance and Treasury Board for the fiscal year April 1, 2022, to March 31, 2023.

Respectfully submitted,



Cheryl Hansen
Deputy Minister

TABLE OF CONTENTS

Transmittal letters	3
Minister's message	5
Deputy Minister's message	6
Government priorities	8
Highlights.....	9
Performance outcomes.....	10
Division overview and highlights.....	14
Corporate services.....	14
Office of the comptroller	15
Office of the chief human resources officer	17
Revenue administration.....	20
Office of the chief information officer	21
Financial information.....	25
Summary of staffing activity	26
Summary of legislation and legislative activity.....	28
Summary of Official Languages activities	32
Summary of recommendations from the Office of the Auditor General	34
Report on the <i>Public Interest Disclosure Act</i>	45

MINISTER'S MESSAGE

This past year has been a successful one for our government, despite the many challenges related to post-pandemic recovery. Thankfully, New Brunswick has managed to maintain a strong financial footing, which has been a priority of government over the last five years.

We've been working hard to make decisions that not only benefit New Brunswickers today, but into the future. Twelve bills were introduced in the legislature to lower personal income taxes, provincial property tax rates, provide additional property tax rate flexibility to local governments and eliminate the province's carbon tax.

Progress continues in labour relations, with new collective agreements signed with 17 bargaining units. I am most appreciative of the professionalism and dedication of the bargaining and negotiating teams that collaborate to make these results possible.

Through programs like GNB Mosaik and FutureGNB, we are fostering opportunities for newcomers and the next generation of New Brunswickers to experience working in the civil service.

The release of the 2022-2023 budget, *Building on Success*, included another marked increase in spending in priority areas such as health, education, and housing, which is in addition to the record infrastructure investment laid out in the Capital Budget.

I want to take this opportunity to thank the staff at the Department of Finance and Treasury Board for their hard work and diligence in making all of these accomplishments possible. The ongoing *One Team One GNB* approach has served well to ensure strong financial sustainability into the future.

Please take a look through the 2022-2023 annual report for more details on the department's activities over the past year. I look forward to seeing what else can be achieved, together.



Honourable Ernie L. Steeves
Minister of Finance and Treasury Board

DEPUTY MINISTER'S MESSAGE

As the Department of Finance and Treasury Board, I believe one of our greatest accomplishments throughout 2022-2023 has been the extent and far-reaching impact of our work. The breadth of the scope of our operations, and the opportunities we have to make a difference in the lives of New Brunswickers through our central role, remain a great privilege and responsibility.

In many ways, our work centres on investing – investing in our people, our programs and services, and in what the future looks like for our province. It is a commitment that is evident through our projects and initiatives, and one that is only made possible through the collaborative *One Team One GNB* approach woven into all that we do.

Over the past year, this approach has been an inherent part of our success and our growth including our focus on continuous learning and knowledge sharing. We provided formal training to over 1,100 employees in subjects ranging from project management to content strategy; developed and launched a specialized Mental Health Learning Series among our expanding employee health and wellness offerings; and delivered 93 courses as part of our multi-year Enterprise Resource Planning (ERP) implementation.

Working together towards a shared goal is equally evident in the essential services we strive to improve upon each day for residents and businesses. We introduced legislation to lower personal income taxes and provincial property tax rates and offered property tax relief to thousands of owners of eligible residential rental properties and non-residential properties to help manage recent property tax increases due to rising assessments. We oversaw changes to the *Real Property Tax Act*, enabling us to reoffer properties at tax sales and allowing purchasers to make enhancements to properties more quickly; and approved more than 100 companies as part of the Small Business Investor Tax Credit (SBITC), encouraging New Brunswick residents to invest in our small businesses, community economic development corporations and associations.

To better support our province's non-profit organizations, we are leading the multi-department development of the *Policy on Grant Funding for Non-profit Organizations*, which will provide a streamlined grant funding process to this important sector.

Through the introduction of our GNB Mosaik program, we have made it easier for government departments and agencies to hire newcomers. Our efforts to provide meaningful employment opportunities and promote GNB as an employer of choice extend to our organization-wide initiative Future GNB, a program creating formal pathways for post-secondary students to access work-integrated learning opportunities across our public service.

I am extremely proud of all that our department has achieved over this past year, and of our dedicated team of employees whose loyalty to these projects and support for one another have enabled our successes.

I welcome this opportunity to share our collective accomplishments with you as we continue in our commitment to improving the lives of New Brunswickers every day.

Cheryl Hansen

A handwritten signature in black ink that reads "Cheryl Hansen". The signature is written in a cursive, flowing style with a large initial "C" and a decorative flourish at the end.

Deputy Minister

GOVERNMENT PRIORITIES

Delivering for New Brunswickers - One Team One GNB

One Team One GNB is our vision as an organization and a collaborative approach to how we operate. It is our path forward, and it represents a civil service that is working collectively across departments, professions, and sectors. Together, we are learning, growing, and adapting, and discovering new and innovative ways of doing business. It is enabling us to achieve the outcomes needed for New Brunswickers, and we are working more efficiently and effectively than ever before.

As *One Team One GNB*, we are improving the way government departments:

- communicate with one another;
- work side-by-side on important projects; and
- drive focus and accountability.

Strategy and operations management

The Government of New Brunswick (GNB) uses a Formal Management system built on leading business practices to develop, communicate and review strategy. This process provides the Public Service with a proven methodology to execute strategy, increase accountability and continuously drive improvement.

Government priorities

Our vision for 2022-2023 is a vibrant and sustainable New Brunswick. To make progress towards this vision, we must focus on our government's priorities.

- Energize private sector;
- Vibrant and sustainable communities;
- Affordable, responsive and high-performing government;
- Dependable public health care;
- World-class education; and
- Environment.

HIGHLIGHTS

During the 2022-2023 fiscal year, Finance and Treasury Board (FTB) focused on these government priorities:

- Provided formal training to over 1,100 employees in subjects including project management, human-centered design, Lean Six Sigma process improvement, change management, content strategy, SharePoint Online, and writing for the web;
- Completed the Tax Sale Modernization project resulting in changes to the *Real Property Tax Act* that included updated administrative timelines, the ability to reoffer a property at a future tax sale in an effort to recover outstanding property taxes, and a reduction of the redemption period to allow purchasers to make enhancements to a property more quickly;
- Provided property tax relief to 8,362 owners of eligible residential rental properties (four units or more) and non-residential properties (businesses/industry) totaling \$28.4M to help manage recent property tax increases due to rising assessments;
- Approved 107 companies in the Small Business Investor Tax Credit (SBITC) program for projects totalling over \$28M, creating a potential for over \$14M in tax credits to be issued. The Audit unit also completed 531 SBITC annual restricted audits;
- Introduced legislation to lower personal income taxes, provincial property tax rates, provide additional property tax rate flexibility to local governments, and eliminate the province's carbon tax;
- Developed and launched a specialized Mental Health Learning Series that included a focused learning stream for people leaders. 58 courses were offered with over 3,500 registrations recorded;
- Launched a program entitled GNB Mosaik in response to the Ukrainian crisis that made it easier for GNB to hire newcomers. 25 Ukrainians were offered GNB employment, and the program has expanded with 49 newcomers hired in total; and
- Delivered 93 courses with over 210 hours of training to ERP end users.

PERFORMANCE OUTCOMES

Outcome # 1 - Enterprise Resource Planning

The Enterprise Resource Planning (ERP) Project is a multi-year Government of New Brunswick (GNB) initiative focused on the business areas of human resources and payroll, financial services, and procurement. The project was established to:

- introduce common business processes;
- implement a shared technology solution (Oracle Fusion); and
- introduce common approaches to how we manage information.

ERP is being implemented in stages to departments and agencies, school districts, and the community colleges. The project is targeted for completion in 2024.

Why is it important?

For several years, GNB has recognized the need for a single ERP solution. When the COVID pandemic began in March 2020, there were challenges pulling together key employee and financial information from across government. It required pulling information from various systems, manual input and adjustments, and hours of staff effort.

Encountering these challenges during a critical time drove home the importance of government employees having access to accurate and up-to-date information, while ensuring leaders have reliable information to make decisions.

Overall performance

Six releases have been successfully implemented with a transition to supporting operations. The transition from a project to operations has presented challenges and areas of improvement that the teams are working to better define. GNB is now successfully paying suppliers in Part 1, the two community colleges and the Legislative Assembly and two departments' employees from the new solution.

Initiatives or projects undertaken to achieve the outcome

Several organizations moved more of their activities into the new solution. This includes the ability to pay suppliers (accounts payable) for Collège communautaire du Nouveau-Brunswick (CCNB), New Brunswick Community College (NBCC) and the Legislative Assembly (implemented in November 2022). New processes and a solution for tracking project costs at the Department of Transportation and Infrastructure and Justice and Public Safety was established and implemented throughout the fall of 2022. Part 1, CCNB and NBCC have new processes and a solution for tracking and accounting for assets.

Key activities such as training and testing for two releases were completed:

- Some functionality for planning and budgeting for Part 1, CCNB and NBCC.
- Human resources, payroll and expenses for those at Service New Brunswick and Kings Landing previously paid by the JD Edwards payroll system.

The ERP team led working groups, hosted a series of workshops to build how the future solution may work, and conducted extensive testing and training. Planning for future-year deployments (i.e., what comes after 2023) also occurred, in consultation with leaders from all in-scope organizations

and work has begun on the next eight releases.

Outcome # 2 – Policy on Financial Assistance to Non-Profits

FTB led the development of the *Policy on Grant Funding to Non-profit Organizations*, in collaboration with various departments. The policy intends to establish clear and consistent expectations for departments and better position them to understand and report on the outcomes associated with grant funding provided to non-profit organizations (NPOs). Once fully implemented, GNB will have an enhanced corporate-wide view of grant funding to NPOs, including levels and impacts of funding provided across organization, region, and sector.

Why is it important?

The implementation of this policy is intended to generate the following benefits:

- A focus on funding outcomes and improved government accountability;
- Easier access to information for NPOs seeking funding;
- Cost savings for NPOs and value-for-money for government; and
- More informed decision making.

Overall performance

The policy was tested with three departments (Post-Secondary Education, Training and Labour, Regional Development Corporation, and Tourism, Heritage and Culture) to refine the criteria and processes in advance of the planned launch in summer of 2023. Once implemented, the policy will be subject to a review every two years, and revised if required, in collaboration with departments that provide grant funding to NPOs and feedback from stakeholders.

Initiatives or projects undertaken to achieve the outcome

The Budget and Financial Management Division will be responsible for overseeing this process and producing a high-level summary report that will be submitted annually to the Deputy Minister of FTB.

While testing the new policy, several support documents were prepared to promote a successful roll-out across the remaining GNB departments, including frequently asked questions (FAQ), policy guidelines, and data reporting template – all of which were covered during departmental information sessions.

After fiscal year 2023-2024, the Budget and Financial Management Division will evaluate the overall results of implementing this policy to ensure the process is working as intended.

Outcome # 3 – Future GNB

Future GNB is an organization-wide initiative that creates formal pathways for post-secondary students to access valuable experiential and work-integrated learning opportunities in government. It is a program created for students by students.

Why it is important?

Future GNB was created to attract and nurture the incoming governmental workforce. The program introduces students to the value of a career in the public service as much as it highlights the meaningful opportunities available in the province. Future GNB not only fosters an awareness of GNB as an employer of choice, it shapes New Brunswick's workforce.

Overall performance

Since its May 2021 launch, Future GNB has hired over 150 students into the program across seven terms in 15 different GNB departments. Diversity is inherent throughout the cohorts, with the participation of approximately 65 international students to date.

The program has successfully targeted future labor market gaps within the organization. Large animal veterinary medicine is an example, where the shortage of practitioners across the province prompted the program to identify two cohorts of students in the field and introduce them to Future GNB's hands-on framework for practical experience, with the ultimate goal of employing the participants post-graduation. In the recent span of the initiative, one of the graduates has already transitioned from their studies to a full-time large animal veterinarian position with GNB.

Future GNB has prioritized the importance of building meaningful partnerships with institutions, employers and other valuable players throughout the province. The relationship established with the New Brunswick Institute for Research, Data and Training, for instance, allowed for the rollout of *Pathways to Professions*, which has been running for the past two summers. The 13-week program offers post-secondary students the opportunity to join a professional research team to further province-focused projects while attending experiential workplace readiness training sessions. *Pathways to Professions* equips participants with comprehensive practical skills complemented by an awareness of subjects that encourage an informed perspective, unique to New Brunswick.

Future GNB has succeeded in providing valuable experiential learning opportunities to students, helping them build connections, and spotlighting the value of working for the New Brunswick public service. Post-graduation, retention remains high, with former participants continuing to recognize the value of the program by supporting current Future GNB students as their mentors.

Initiatives or projects undertaken to achieve the outcome

Future GNB is the bridge between students and GNB departments. A GNB-wide callout to departments is sent out for applications with a rolling deadline, with new students set to be brought in every fall, winter and summer term. Approval criteria evaluates the type of opportunity being offered, the guarantee of a dedicated mentor assigned to the student, and validation of meaningful work.

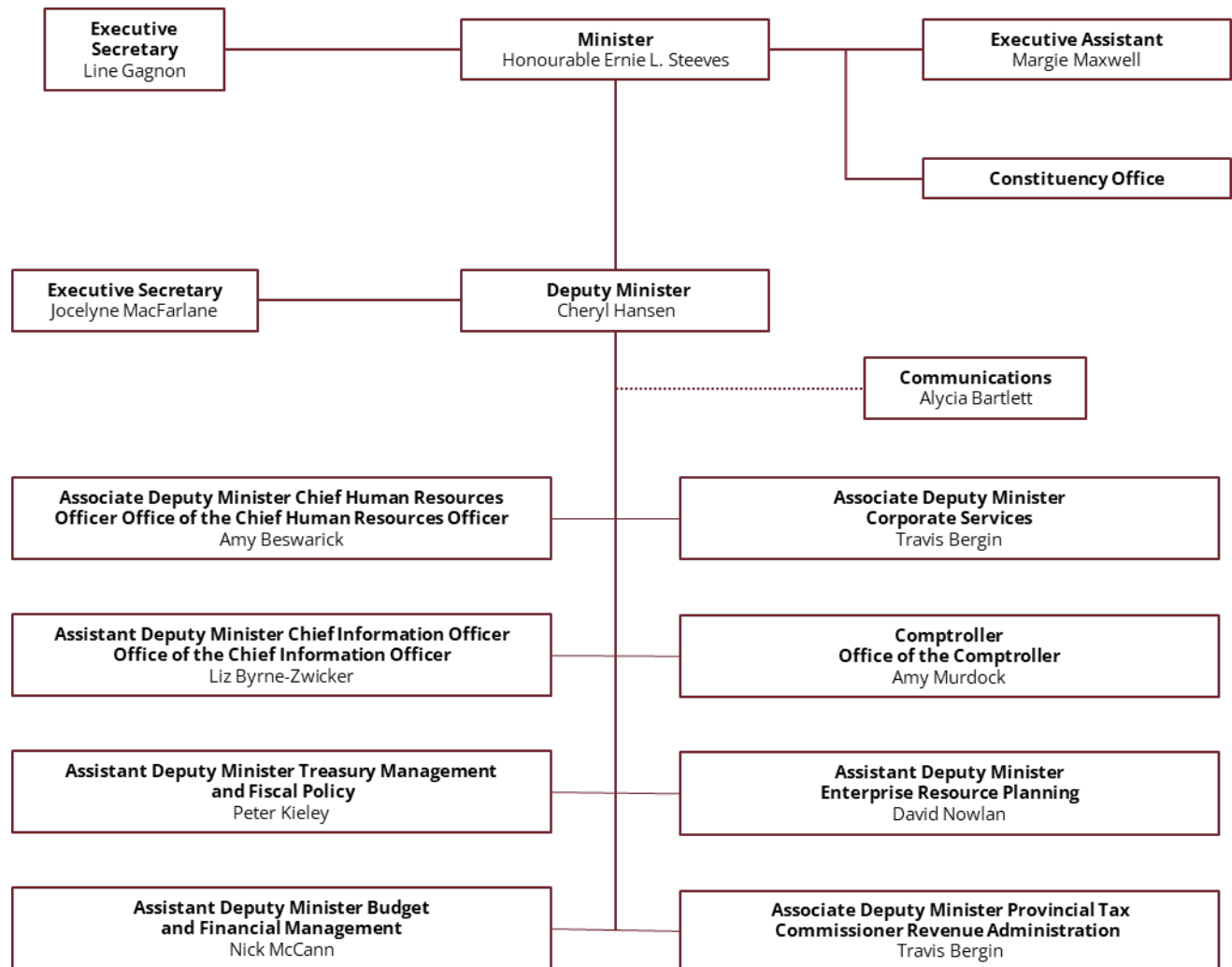
Students are onboarded by their departments and Future GNB. As soon as the term begins, so does their experiential learning experience. Through Future GNB, participants partake in one-on-one check-ins, roundtables, career connects with GNB professionals, and various other learning opportunities.

The effort to optimize the program is continuous, with the evaluation of students' experience through check-ins and a post-placement survey providing valuable feedback and suggestions for improvement.

OVERVIEW OF DEPARTMENTAL OPERATIONS

The Department of FTB is a central agency of the Government of New Brunswick. It provides support to the Executive Branch of government in its decision-making and provides strategic direction regarding government's human resources, finances, risk, technology and information to client departments and organizations.

The Minister of FTB is the Chair of the Treasury Board Cabinet Committee, and the Deputy Minister is the Secretary to the Treasury Board Cabinet Committee.



DIVISION OVERVIEW AND HIGHLIGHTS

CORPORATE SERVICES

Overview (mission, objective, staffing)

The Corporate Services Division is a multi-faceted team that provides strategic support both within the department, as well as to several internal and external departments and agencies. It is comprised of the Corporate Services Branch and the Project and Advisory Services Unit.

Corporate Services Branch consists of six units including:

Human Resources Client Services which provides human resource advice, council and coaching to multiple departments and agencies;

Financial Services and Records Management which provides accounting services, financial advice, analysis, and financial monitoring and reporting services for multiple departments and agencies;

Policy and Regulatory Services which provides legislative coordination, policy and planning services, as well as provides support and manages the accountability relationship with agencies that report to the Minister of FTB, including the Financial and Consumer Services Commission of New Brunswick (FCNB);

Internal Communications which provides guidance and support to both FTB and the Executive Council Office (ECO);

GNB Intranet Team which leads the development of an enterprise intranet and modern digital workplace for all departments, including training and adoption of a GNB-wide content strategy; and

Agency Relations which is responsible for policy direction and oversight of the provincial agencies operating in the gaming, alcohol and retail cannabis sectors. The unit has operational responsibilities for two Crown corporations – the New Brunswick Lotteries and Gaming Corporation (NBLGC) and the Cannabis Management Corporation (CMC) which includes managing the casino service provider agreements with two private service providers, the relationship with Atlantic Lottery Corporation (ALC), gaming revenue sharing arrangements with First Nations, as well as the management of the service provider agreement with Cannabis NB for the operation of the retail cannabis network in the province.

Project and Advisory Services (PAS) Unit works with clients across GNB to support priority projects and build knowledge and community in the fields of continuous improvement, human-centered design, advisory services, project management and change management. PAS has provided support services to clients across GNB for over 120 projects completed from April 1, 2022, and March 31, 2023. Projects included areas in health services, long term care, capital investment, and housing.

Highlights

- Provided formal training to over 1,100 employees in subjects including project management, human-centered design, Lean Six Sigma process improvement, change management, content strategy, SharePoint Online, and writing for the web;
- Coordinated 85 Memorandums to Executive Council (MECs);
- Received 35 requests under the *Right to Information and Protection of Privacy Act*;

- Supported the introduction of 12 Bills in the Legislative Assembly;
- Participated in the initial HR/Payroll release of Fusion as an Enterprise Resource Planning tool;
- Advertised 90 competitions;
- Initiated the implementation of GNB-wide internal communications strategy recommendations to align practices and increase overall employee engagement;
- Introduced or modernized 15 new internal services and community of practice intranet sites for all GNB employees, including a modern policy centre, helping to reduce technical debt and improve the digital employee experience; and
- Published 70 featured employee news stories from across GNB and enabled direct news sharing of over 50 additional stories from communities across Part I.

Key Performance Indicators

- Number of Right to Information requests that are completed in 30/60 days;
- Number of project reports completed and implemented; and
- Number of employees trained in project management, human-centred design, and Lean Six Sigma process improvement, and change management.

OFFICE OF THE COMPTROLLER

Overview (mission, objective, staffing)

The **Office of the Comptroller** provides leadership in accounting, internal auditing and consulting services to various government organizations to encourage the effective management of government resources.

The Comptroller is the chief accountant and internal auditor for GNB. The Comptroller reports to the Deputy Minister of FTB and is required under the *Financial Administration Act* to:

- Control the processing of all accounting transactions relating to the operations of the Consolidated Fund of the province and report on the results of these operations on behalf of the Minister of FTB; and
- Provide assurance that management systems, procedures and internal controls operate economically and efficiently and that program results are achieved through effective compliance with established legislative authority, policies, plans and regulations.

The Office of the Comptroller consists of Administration Services, Accounting, Reporting and Financial Systems, and Audit and Consulting Services.

Administration Services consists of the Comptroller and administrative support. This section provides overall direction to the office in carrying out the legislated responsibilities of the Comptroller. In addition, this section provides secretarial and information management support for the office.

Accounting, Reporting and Financial Systems consists of two units: Accounting and Financial Reporting, and Financial Business Systems.

A primary responsibility of the **Accounting and Financial Reporting Unit** is the preparation of the annual consolidated financial statements of GNB, including the publication of both volumes of Public Accounts, and supplemental information on the province's Open Data platform. This unit also provides accounting advice to departments and government agencies; interpretation of emerging accounting standards and their impact on GNB; and information for the prospectus for GNB bond issues.

The **Financial Business Systems Unit** is responsible for ongoing support of corporate financial systems used to record the transactions reported in the consolidated financial statements of the Government of New Brunswick.

The **Audit and Consulting Services Unit** assists GNB in managing public resources by providing various internal assurance and consulting services. Projects focus on value for money by identifying opportunities for operational efficiencies and cost savings. Assistance is provided to departments related to fraud identification, risk mitigation, process improvements, and compliance with legislation and policy.

Highlights

- Prepared annual reporting of Public Accounts Volumes 1 and 2;
- Led implementation of five new accounting standards including asset retirement obligations and financial instruments;
- Published quarterly reporting of senior executive travel on Open Data;
- Prepared financial information in support of quarterly fiscal updates, in cooperation with Budget and Financial Management, and Fiscal Policy and Treasury Management divisions;
- Provided reporting and support to the government audit committee;
- Conducted performance audits in support of strategic priorities;
- Participated in the annual federal, provincial and territorial Comptrollers' conference;
- Hosted the Eastern Comptrollers' conference; and
- Participated on the Government Internal Auditors Council of Canada.

Key Performance Indicators

- Issuance of the annual audited financial statements by September 30 as set out in legislation.

OFFICE OF THE CHIEF HUMAN RESOURCES OFFICER

Overview (mission, objective, staffing)

The **Office of the Chief Human Resources Officer (OCHRO)** provides strategic direction and policy, program and accountability framework for the recruitment, compensation, development, safety, wellness and management of, and relationship with, GNB's workforce.

OCHRO provides advice and support to the Treasury Board Cabinet committee in fulfilling its statutory responsibilities, powers and duties as the employer for Parts I, II and III of the Public Service under the authorities of the *Financial Administration Act* and the *Public Service Labour*

Relations Act. In addition, OCHRO oversees the human resource management functions in GNB.

OCHRO also provides advice and support to the Treasury Board Cabinet committee and to the Secretary to Treasury Board in fulfilling their respective statutory responsibilities, powers and duties under the authorities of the *Civil Service Act*. In addition, OCHRO oversees the recruitment and employee development functions in GNB, the application of the merit principle for appointments, and the integrity of hiring practices.

The division is organized as follows: Employee Relations Branch, Total Compensation and Benefits Branch, Talent and Organizational Development Unit and Employee Safety and Wellness Unit.

The **Employee Relations Branch** is responsible for leading all collective bargaining and provincial-level labour management activities with the 25 bargaining units across Parts I, II and III of the Public Service and is responsible for workplace accommodation and disability management. The branch is also responsible for grievance arbitrations for bargaining and non-bargaining employees; managerial and confidential exclusions from collective bargaining; the designation of essential services in the event of strikes and strike management. In addition, the branch provides, as required, specialized consulting services and advice to Treasury Board Cabinet committee and Cabinet respecting labour relations matters for Part IV of the Public Service and the broader public sector.

The **Total Compensation and Benefits Branch** is responsible for the terms and conditions of employment for management and non-bargaining employees, deputy ministers and ministerial staff. The branch establishes the job classification systems and framework for Parts I, II and III of the Public Service and conducts job evaluation and pay equity studies. The branch is also responsible for pay plans, compensation and other human resources related policies (e.g., paid, and unpaid leaves), and for corporate research and business intelligence, such as wage bill, workforce size, and absenteeism. The branch is also responsible for policy regarding pension plans and employee benefit programs. The primary responsibilities include plan design, governance, policy development, program communications, vendor management and administration oversight.

The **Talent and Organizational Development Unit** is responsible for the policies, programs and processes for appointments to the civil service pursuant to the *Civil Service Act*, including the oversight of the merit-based principle and the integrity of hiring practices. The unit is also responsible for the broader scope of policies and programs to foster a positive employee experience such as talent acquisition, staffing, employee experience through leadership development, performance management, official languages and workplace equity and diversity across Part I of GNB.

The **Employee Safety and Wellness Unit** is responsible to provide corporate strategic direction in the areas of employee safety and wellness, as well as policy & program development and expert consultation and advice. Health and safety policy and programs support regulatory compliance and the reduction of workplace incidents to make GNB a safer place to work. Employee wellness programs prioritize the occupational, mental, and physical wellness of all employees. The work of the unit strategically complements GNB's efforts to attract new talent and foster a positive employee experience. The unit is also responsible for providing consultation on the Respectful Workplace Policy, provide education, various resources and tools and leadership on complaints filed with the Deputy Minister of FTB from Parts I, II and III.

Highlights

- Developed a corporate GNB Health and Safety Program template to be used by all Part I Departments;

- Developed a GNB Respiratory Protection program and secured a vendor through contract for the provision of respiratory goods and services across Parts I and II;
- Developed and launched a Leading Safety Program to provide GNB People Leaders with the knowledge and tools to be compliant with the *Occupational Health and Safety Act*;
- Collaborated with the Office of the Provincial Security Advisor (OPSA) to develop and distribute an emergency response guide. To date over 3000 copies of the guide are on the desks of GNB employees;
- Developed and launched a specialized Mental Health Learning Series that included a focused learning stream for people leaders. 58 courses were offered with over 3500 registrations recorded;
- Launched the Disconnecting from Work initiative that fosters GNB's commitment to supporting employee's work life balance, mental health and wellbeing. Developed and launched GNB's first Employee Wellness Strategy. The strategy is concentrated to occupational, physical, and mental wellness. A three-year implementation plan defines objectives;
- Provided 67 student placements through the Future GNB program, aimed to engage students in experiential learning at GNB in preparation for future employment. All participants also attend training seminars, round tables, and establish lasting connections with mentors and employees of GNB. The Future GNB program was built by students for students;
- Launched a program entitled GNB Mosaik in response to the Ukrainian crisis that made it easier for GNB to hire newcomers. 25 Ukrainians were offered GNB employment, and the program has expanded with 49 newcomers hired in total;
- Completed a pilot to increase the hiring of persons with intellectual and developmental disabilities at GNB. The pilot was focused on removing barriers in the hiring process (including job matching and job carving) as well as readying the people leaders to create an accessible work environment. As part of the pilot, 9 individuals were hired, and the best practices will be incorporated into all GNB hiring practices going forward to further increase this number;
- Changed the GNB hiring practices to make it easier for the HR community to fill vacancies quickly such as: giving departments more flexibility for appointments without competition, lowering levels of experience required for entry level positions (management, non-union), and removing requirement to use one standard process for interviewing (behavioural event interviews); and
- Relaunched the Remote Work Policy and provided training to people leaders on how to manage remote work teams to increase remote work options across GNB to stay competitive in today's labour market.

Grievances

The Employee Relations Branch is responsible for receiving the referral of unresolved grievances to adjudication and further pursuing their resolution or, in cases where there is no resolution, their hearing at adjudication. The following table summarizes the adjudication activity in 2022-2023.

	Referral to adjudication carried from previous years	New referrals to adjudication	Grievances withdrawn or settled	Adjudication decisions rendered
Part I	233	109	61	5
Part II	360	108	34	3
Part III	298	114	136	5
Total	891	331	231	13

Key Performance Indicators

- Recordable Incident Rate;
- Average days lost per workers' compensation claim;
- Annual sick leave use (average and median);
- Active long-term disability claims; and
- Total time lost to injury, illness and disability.

REVENUE ADMINISTRATION

Overview (mission, objective, staffing)

The **Revenue Administration Division** ensures fair, effective, and efficient administration of tax and regulatory programs. It offers policy and information in respect to federal-provincial-territorial tax administration relations. It participates on several inter-jurisdictional committees on issues of common interest and works in close collaboration with the Canada Revenue Agency (CRA). The division also provides timely information pertaining to tax revenue forecasts and estimates for main estimates. The division consists of the Research and Tax Administration Policy Branch, the Account Management Branch, the Audit and Investigation Services Branch and the Revenue Accounting Unit.

The **Research and Tax Administration Policy Branch** ensures legislative compliance of assigned revenue and taxation statutes associated with real property and consumption taxes. Key responsibilities include the analysis of tax application issues; provision of interpretations and advice; and the development of legislative amendment proposals.

The **Account Management Branch** is responsible for the effective delivery of assigned revenue and taxation programs associated with real property and consumption taxes. Key responsibilities include registration and licensing of businesses; billing and collection of real property taxes; processing of tax returns and refund claims; accounting functions related to revenues; development and implementation of legislative amendments; and provision of critical program support and expert advice relative to the administration of tax programs.

The **Audit and Investigation Services Branch** provides audit, assurance, and refund verification functions as well as education, inspection and information regarding program services. The branch provides compliance monitoring of business activities under the assigned acts, within the department and on behalf of other departments and agencies.

The **Revenue Accounting Unit** is responsible for forecasting and reporting for all revenue sources administered by the Revenue Administration Division as well as two expenditure programs related to revenues under General Government. The unit is also responsible for year-end activities, monitoring financial controls within the division and performing financial analysis on programs when required.

Highlights

- Completed the Tax Sale Modernization project resulting in changes to the *Real Property Tax Act* that included updated administrative timelines, the ability to reoffer a property at a future tax sale in an effort to recover outstanding property taxes, and a reduction of the redemption period to allow purchasers to make enhancements to a property more quickly;
- Focused on assisting taxpayers with specific questions related to revenue administration and answered 48,031 calls with a focus on one call resolution to the taxpayer;
- Provided property tax relief to 8,362 owners of eligible residential rental properties (four units or more) and non-residential properties (businesses/industry) totaling \$28.4M to help manage recent property tax increases due to rising assessments;
- Completed the application modernization project that replaced three obsolete applications. The Revenue Management System improves processes for reporting and monitoring tax collection; and is responsible for consolidating all business registrations, licenses and permits into a single system which also provides data access to existing FTB and Justice and Public Safety (JPS) applications;
- Provided the research and tax interpretation required by the Tax Commissioner to render decisions on 151 tax objections and the Minister Designate to render decisions on 15 tax appeals;
- Approved 107 companies in the Small Business Investor Tax Credit (SBITC) program for projects totalling over \$28M, creating a potential for over \$14M in tax credits to be issued. The Audit unit also completed 531 SBITC annual restricted audits; and
- Completed 612 investigations and 956 audits during the year for the Tangible Personal Property Tax and the Provincial Vehicle Tax under the *Harmonized Sales Tax Act*. As a result of this work, \$1.4M in additional taxes were assessed.

OFFICE OF THE CHIEF INFORMATION OFFICER

Overview (mission, objective, staffing)

The **Office of the Chief Information Officer (OCIO)** focuses on information as a valuable resource. It supports Finance and Treasury Board's vision by "Enabling the delivery of high-value personalized services through technology to citizens and other stakeholders in a seamless, secure, and cost-effective manner" offering services to clients within government and the public.

OCIO's mandate is "Government-wide strategic leadership, planning and oversight of the management of information, telecommunications, technology, risk, and digital innovation to enable the business of a smarter government."

The division consists of four distinct areas: Digital Office, Cyber Security, Telecommunications Strategy and Provincial Archives and Corporate Information Management.

The **Digital Office (DO)** includes the IT Strategy and Governance Unit, the Digital Transformation Team, and the Information Access and Privacy Unit. The branch oversees the Digital NB Strategy and provincial support for compliance with the *Right to Information and Protection of Privacy Act* (RTIPPA). The branch performs these functions through the strategic alignment process, participation on project specific steering committees, as a champion for access, privacy and digital innovation within government, setting strategic direction, advising on and administering policy and developing strategic partnerships with internal and external stakeholders. The specialized digital transformation team provides innovative digital solutions for GNB departments to improve and modernize the delivery of their services.

The **Cyber Security Branch** was formed as a direct result of the focus on Cyber Security in the Digital NB Strategy. The branch performs cyber security governance, monitoring and policy creation for GNB while also offering operational services in the areas of cyber risk assessment, forensics investigation and vulnerability analysis. As well, the team manages the GNB Security Operations Centre (SOC), which is responsible for continuous protection against cyberattacks 24 hours a day, seven days a week. A Cyber Security Strategy was developed to support this work.

The **Telecommunications Strategy Unit** advocates for upgraded rural broadband and cellular services so that New Brunswick's rural residents lead connected and productive lives, rural businesses can participate in the modern economy, and government can effectively and efficiently function online. The unit utilizes its relationships with the private sector, federal government departments, and other provincial departments to accomplish its aims.

The **Provincial Archives and Corporate Information Management Branch** offers public-facing services to meet the government's obligations under the *Provincial Archives Act*. To do so, it collects, preserves, and makes available for research, documents and records bearing upon the history of New Brunswick. The Provincial Archives provides information and authentication for Government and citizens of New Brunswick across a wide variety of sectors. Generally thought of as only serving heritage industries, the Archives is equally a supply chain for the legal, construction, tourism, local governments, non-profit, and media businesses.

The **Corporate Information Management Unit** provides advice and assistance in records and information management to all government departments, agencies, corporations, and commissions. Under provincial legislation, records management policies and procedures apply to all records, in any form, which are created or received in the administration of public business.

Highlights

- Co-curated the Beaverbrook Art Gallery Exhibit showcasing archival works of art;
- Completed imaging of backlog of obsolete digital media, a total of 6840 compact disks, hard drives, memory sticks, etc.;
- Launched an updated online Digital NB Strategy for GNB employees and NB residents;
- Completed the scheduled review of the Right to Information and Protection of Privacy legislation;
- Developed a Privacy Breach Protocol for the department;
- Developed and deployed a Privacy Impact Assessment guide and template for Part I employees;
- Completed a new Cyber Maturity Assessment (CMA) based on the National Institute of Standards and Technology (NIST) framework;
- Conducted an executive cyber table-top exercise to improve GNB's cyber readiness;
- Continued to expand cyber security training and awareness with an additional 8588 employees enrolled in online cyber training in Parts I and III;
- Completed the development of the provincial digital Design System and introduced Digital Services Standards;
- Developed and launched the Remote Satellite Internet Rebate Program to support internet access for rural households without current or planned access to high-speed internet; and
- Collaborated with Government of Canada to identify more than 27,000 rural households eligible for the federal Universal Broadband Fund subsidy.

Key Performance Indicators

- Number of inquiries and service requests processed related to access to information and information privacy; 232
- Number of Provincial Archives visitors; 1858
- Number of Provincial Archives research inquiries; 4048
- Number of records received at the Government Records Centre; 7505 boxes in, 6587 boxes out, 9735 retrievals requested by departments
- Number of Cyber Security Assessments; 31;
- Number of users trained in cyber safety; 18214, and
- Number of users trained in privacy; 1882

TREASURY MANAGEMENT AND FISCAL POLICY

Overview (mission, objective, staffing)

The **Treasury Management and Fiscal Policy Division** is responsible for financing GNB and Crown Corporations, managing the Consolidated Fund and the Service of the Public Debt, investing, administering various dedicated funds as well as providing financial and risk management policy analysis and advice.

It provides policy advice, analysis, and information regarding taxation, fiscal and budget policy, intergovernmental fiscal relations and the economy. The division provides advice and recommendations, and is involved with the analysis, design and implementation of GNB's tax policies. It has responsibility in the development and monitoring of the budget plan and multi-year fiscal framework; coordinates the preparation and production of the annual budget speech, fiscal and economic reports; and monitors and reports on GNB's economic performance. The division also has responsibility for economic and revenue forecasting, provision of statistical data and analysis and federal-provincial consultations with respect to tax matters, programs under the *Federal-Provincial Fiscal Arrangements Act* and the Canada Pension Plan (CPP).

The division consists of the following branches: Fiscal, Economic and Statistical Analysis, Tax Policy, Capital Markets and Banking and Cash Management.

The **Fiscal, Economic and Statistical Analysis Branch** undertakes economic and revenue forecasting, monitoring and analysis and contributes to the protection of GNB's financial interests by providing policy advice, analysis and information. The branch also provides socio-economic and demographic research, analysis and information services to the government and departments. Key responsibilities of the branch include management of the multi-year fiscal framework; preparation of the budget speech and related documents; fiscal and economic reports; monitoring and reporting on the budget plan; and coordinating GNB's overall revenue forecast. It is also involved in intergovernmental consultations on major federal transfer programs, including equalization, health and social program transfers and in the ongoing maintenance of such programs, as well as intergovernmental consultations on the CPP.

The **Tax Policy Branch** researches and analyzes tax policy issues. It develops options, provides information, advice and recommendations on tax matters, and implements legislative measures in support of the government's tax policy priorities. The policy work of the branch includes income tax; consumption taxes; property tax; and other taxes. The branch's responsibilities include federal-provincial consultations on tax matters; and negotiation with the federal government respecting Canada-New Brunswick taxation agreements.

The **Capital Markets Branch** is responsible for developing annual long-term debt borrowing strategies and securing, negotiating, executing, settling, and reporting of debenture debt. This includes execution and management of related instruments as necessary, such as interest rate and foreign currency hedges, derivatives, and hedges. Integral to Debt Management are ongoing stakeholder and investor relations and communications. The branch is responsible for developing policies, strategies, investing and reporting for sinking and trust funds and providing financial and accounting policy analysis and advice. The branch is also the liaison with credit rating agencies.

The **Banking and Cash Management Branch** is responsible for the management and reconciliation of the cash flow for the Consolidated Fund and various dedicated funds. The branch acts as the receiver of revenue for GNB, initiates foreign exchange transactions, issues

short-term debt in the form of Treasury bills, negotiates and manages banking arrangements, operates Crown financing corporations, forecasts and monitors Service of the Public Debt, ensures interest and principal payments on debt are made on a timely basis, and provides financial policy analysis and advice.

Highlights

- Supported government on key files including housing strategy, affordability and federal health funding;
- Introduced legislation to lower personal income taxes, provincial property tax rates, provide additional property tax rate flexibility to local governments and eliminate the province's carbon tax;
- Led the negotiation, structure, execution and settlement in raising CAD \$1.9B in long-term debenture financing through seven long-term debt financings; and
- Contributed to Enterprise Resource Planning modules related to accounts payable, planning and budgeting.

BUDGET AND FINANCIAL MANAGEMENT

Overview (mission, objective, staffing)

The mission of the **Budget and Financial Management Division** is to promote the effective and efficient use of the financial resources of government and to provide secretariat services to the Treasury Board. This is achieved through two core business areas: Budget Preparation and Expenditure Monitoring; and Treasury Board Secretariat services.

The **Budget and Expenditure Monitoring Branch** plays a key role in developing expenditure budgets and implementing multi-year expenditure plans in keeping with the stated fiscal objectives of the government.

These plans are continually monitored so that changes in the fiscal forecast can be anticipated and responded to appropriately.

The **Treasury Board Secretariat Branch** provides secretariat services to the Treasury Board and acts as the liaison between the board and government departments and agencies. Employees of the division consult with departments and agencies on issues that are to be brought to the attention of the board. These issues are analyzed to assess financial and human resource implications, and to determine any additional information that board members may require to make informed decisions.

Highlights

- Coordinated the preparation of the 2023-2024 Capital Estimates tabled on December 6, 2022, and the Main Estimates tabled on March 21, 2023;

- Supported the Treasury Management and Fiscal Policy Division in the preparation of the budget speech;
- Prepared quarterly fiscal updates in cooperation with the Treasury Management and Fiscal Policy Division and the Office of the Comptroller; and completed the expenditure analysis to prepare the major variance section of the province's financial statements; and
- Provided secretariat services to approximately 90 Treasury Board meetings, several of which were joint meetings with other Cabinet Committees resulting in 364 decisions being issued to departments and agencies. This compares to 90 Treasury Board meetings and 276 decisions being issued the previous year.

FINANCIAL INFORMATION

	TOTAL BUDGET *	2022-23 ACTUALS	VARIANCE	% OF BUDGET
OCHRO	6,397,757	6,485,563	(87,806)	101%
OOC	3,175,780	2,388,986	786,794	75%
OCIO	7,657,346	8,035,636	(378,290)	105%
Budget and Financial Management	883,397	834,474	48,923	94%
Corporate Services	5,840,078	5,642,898	197,180	97%
Treasury Management & Fiscal Policy	2,789,650	2,369,684	419,966	85%
Revenue Administration	5,660,977	5,392,614	268,363	95%
FTB	\$32,404,985	\$31,149,855	\$1,255,130	96%

*Includes appropriation transfers

SUMMARY OF STAFFING ACTIVITY

Pursuant to section 4 of the *Civil Service Act*, the Secretary to Treasury Board delegates staffing to each Deputy Head for his or her respective department(s). Please find below a summary of the staffing activity for 2021-2022 for [FTB](#).

NUMBER OF PERMANENT AND TEMPORARY EMPLOYEES AS OF DEC. 31 OF EACH YEAR		
EMPLOYEE TYPE	2022	2021
Permanent	281	290
Temporary	43	36
TOTAL	324	326

In 2022, the department advertised 71 competitions, including 62 open (public) competitions and 9 closed (internal) competitions. (The same competition is posted internally and externally).

In 2023, the department advertised 69 competitions, including 60 open (public) competitions and 9 closed (internal) competitions. (The same competition is posted internally and externally).

Pursuant to sections 15 and 16 of the *Civil Service Act*, the department made the following appointments using processes to establish merit other than the competitive process:

APPOINTMENT TYPE	APPOINTMENT DESCRIPTION	SECTION OF THE CIVIL SERVICE ACT	NUMBER
Specialized Professional, Scientific or Technical	An appointment may be made without competition when a position requires: <ul style="list-style-type: none"> a high degree of expertise and training a high degree of technical skill recognized experts in their field 	15(1)	0
Equal Employment Opportunity Program	Provides Aboriginals, persons with disabilities and members of a visible minority group with equal access to employment, training and advancement opportunities.	16(1)(a)	6
Department Talent Management Program	Permanent employees identified in corporate and departmental talent pools, who meet the four-point criteria for assessing talent, namely	16(1)(b)	10

APPOINTMENT TYPE	APPOINTMENT DESCRIPTION	SECTION OF THE <i>CIVIL SERVICE ACT</i>	NUMBER
	performance, readiness, willingness and criticalness.		
Lateral transfer	The GNB transfer process facilitates the transfer of employees from within Part I, II (school districts) and III (hospital authorities) of the Public Service.	16(1) or 16(1)(c)	9
Regular appointment of casual/temporary	An individual hired on a casual or temporary basis under Section 17 may be appointed without competition to a regular properly classified position within the Civil Service.	16(1)(d)(i)	6
Regular appointment of students/ apprentices	Summer students, university or community college co-op students or apprentices may be appointed without competition to an entry level position within the Civil Service.	16(1)(d)(ii)	0

Pursuant to section 33 of the *Civil Service Act*, no complaints alleging favouritism were made to the Deputy Head of FTB and no complaints were submitted to the Ombud.

SUMMARY OF LEGISLATION AND LEGISLATIVE ACTIVITY

BILL #	NAME OF LEGISLATION	DATE OF ROYAL ASSENT	SUMMARY OF CHANGES
79	<i>An Act Respecting the Retail Sale of Cannabis</i> chapter-5.pdf (gnb.ca)	April 1, 2022	New and amended legislation, and the establishment of a provincial licensing and enforcement system will provide additional protections and safeguards while maintaining sufficient flexibility for Cannabis NB to expand its model and combat the higher number of illegal operations.
86	<i>Special Appropriation Act 2022</i> chapter-7.pdf (gnb.ca)	June 10, 2022	Amounts appropriated pursuant to section 28 of the <i>Financial Administration Act</i> in the fiscal year ending March 31, 2022, are \$316,281,940.00.
87	<i>An Act to Amend the Gasoline and Motive Fuel Tax Act</i> chapter-8.pdf (gnb.ca)	June 10, 2022	Amendments to the <i>Gasoline and Motive Fuel Tax Act</i> to increase the tax on carbon emitting products from the previous year.
88	<i>An Act to Amend the Financial and Consumer Services Commission Act</i> chapter-9.pdf (gnb.ca)	June 10, 2022	Amendments to the <i>Act to Amend the Financial and Consumer Services Commission Act</i> to adjust the budget submission deadline for the FCNB to coincide with the delivery of its business plan.
89	<i>An Act to Amend the Real Property Tax Act</i> chapter-10.pdf (gnb.ca)	June 10, 2022	Amendments to the <i>Real Property Tax Act</i> to reduce provincial property tax rates over a three-year period, beginning with the 2022 taxation year.
101	<i>Appropriations Act 2022-2023</i>	June 10, 2022	From the Consolidated Fund a sum not exceeding in the whole \$10,071,893,000.00 to be

BILL #	NAME OF LEGISLATION	DATE OF ROYAL ASSENT	SUMMARY OF CHANGES
	chapter-22.pdf (gnb.ca)		applied towards defraying the several charges and expenses of the public service, not otherwise provided for, from April 1, 2022, to March 31, 2023.
102	<i>Supplementary Appropriations Act 2020-2021 (2)</i> chapter-23.pdf (gnb.ca)	June 10, 2022	From the Consolidated Fund a sum not exceeding in the whole \$11,056,538.01 to be applied towards defraying the several charges and expenses of the public service, not otherwise provided for, from April 1, 2020, to March 31, 2021.
117	<i>An Act Respecting Heavy Industrial Property</i> chapter-38.pdf (gnb.ca)	June 10, 2022	Amendments to establish a new Heavy Industrial Property classification and empower local governments and rural districts with the ability to establish a corresponding property tax rate.
2	<i>An Act to Amend the Real Property Tax Act</i> Chap-42.pdf (gnb.ca)	December 16, 2022	Amendments to the <i>Real Property Tax Act</i> to streamline and modernize the tax sale process.
9	<i>An Act to Amend the Real Property Tax Act</i> Chap-49.pdf (gnb.ca)	December 16, 2022	Amendments to the <i>Real Property Tax Act</i> to accelerate the three-year, phased-in reduction of provincial property tax rates legislated in spring 2022.
10	<i>An Act to Amend the New Brunswick Income Tax Act</i> Chap-50.pdf (gnb.ca)	December 16, 2022	Amendments to the <i>New Brunswick Income Tax Act</i> to lower provincial personal income tax rates, effective for 2023 and subsequent taxation years.

BILL #	NAME OF LEGISLATION	DATE OF ROYAL ASSENT	SUMMARY OF CHANGES
28	<i>Supplementary Appropriations Act 2022-2023 (1)</i> Chap-65.pdf (gnb.ca)	December 16, 2022	From the Consolidated Fund a sum not exceeding in the whole \$373,129,000.00 to be applied towards defraying the several charges and expenses of the public service, not otherwise provided for, from April 1, 2022, to March 31, 2023.

NAME OF REGULATION	EFFECTIVE DATE	SUMMARY OF CHANGES
Regulation 2022-21 under the <i>Civil Service Act</i> 2022-21.pdf (gnb.ca)	April 5, 2022	Amendments to <i>Exclusions Regulation-Civil Service Act</i> to suspend time limits for casual and temporary work terms.
Regulation 2022-34 under the <i>Gaming Control Act</i> 2022-34.pdf (gnb.ca)	June 22, 2022	Amendments to the <i>Video Lottery Siteholders Regulation</i> to further modernize the video lottery program and provide operational flexibility.
Regulation 2022-35 under the <i>Gaming Control Act</i> 2022-35.pdf (gnb.ca)	June 22, 2022	Amendments to <i>Video Lottery Scheme Regulation</i> to allow for category-based licensing fee structure to be modified.
Regulation 2022-40 under the <i>Cannabis Retailers Licensing Act</i> 2022-40.pdf (gnb.ca)	June 30, 2022	Regulations to create a new licensing, inspection and enforcement system for private cannabis retailers.
Regulation 2022-47 under the <i>Pooled Registered Pension Plans Act</i> 2022-47.pdf (gnb.ca)	July 27, 2022	Regulations to support implementation of the <i>Pooled Registered Pension Plans Act</i> which will increase pension coverage options available in New Brunswick for employees of small to mid-size business and self-employed individuals.
Regulation 2022-53 under the <i>Commissioners for Taking Affidavits Act</i> 2022-53.pdf (gnb.ca)	August 30, 2022	Repeal of Fees Regulation 84-31 as Regulation came into force September 1, 2022.

NAME OF REGULATION	EFFECTIVE DATE	SUMMARY OF CHANGES
Regulation 2022-54 under the <i>Cost of Credit Disclosure and Payday Loans Act</i> 2022-54.pdf (gnb.ca)	August 30, 2022	Amendments to Section 4 under heading “Fees for registration”.
Regulation 2022-61 under the <i>Assessment Act</i> 2022-61.pdf (gnb.ca)	August 30, 2022	Amendments to the definition of heavy industrial property and the determination of what constitutes the 5-year period timeframe.
Regulation 2022-63 under the <i>Pension Benefits Act</i> 2022-63.pdf (gnb.ca)	September 22, 2022	Amendments to the <i>General Regulation</i> under the <i>Pension Benefits Act</i> to modernize the legislative framework.
Regulation 2022-69 under the <i>New Brunswick Income Tax Act</i> 2022-69.pdf (gnb.ca)	September 29, 2022	Regulation that sets the deduction and withholding amounts, including the provincial lump sum withholding rates.
Regulation 2022-90 under the <i>Petroleum Products Pricing Act</i> 2022-90.pdf (gnb.ca)	December 16, 2022	Amendments to the daily reference price and repeal of schedule A.1.
Regulation 2023-5 under the <i>Gasoline and Motive Fuel Tax Act</i> 2023-5.pdf (gnb.ca)	January 31, 2023	Amendment to add requirement for gasoline retailers to collect taxes from consumers and remit those taxes to the wholesaler.
Regulation 2023-9 under the <i>Tobacco and Electronic Cigarette Sales Act</i> 2023-9.pdf (gnb.ca)	February 21, 2023	Amendment added for requirements of signs, proof of age and exception of Section 2.2.

SUMMARY OF OFFICIAL LANGUAGES ACTIVITIES

Introduction

The Department of FTB has many initiatives at the corporate level in addition to departmental initiatives. The department works in partnership with the Department of Intergovernmental Affairs (IGA) on the implementation of strategies and plans on Official Languages. GNB's *Plan on Official Languages – Official Bilingualism: A Fundamental Value* was launched in July 2015. Note: Summary is for 2022-23 when Official Languages was under the responsibility of the Department of FTB. This work moved to the Official Languages Secretariat as of April 1, 2023.

Focus 1

Ensure access to service of equal quality in English and French throughout the province:

- GNB's Onboarding program includes Official Languages information which is included in the "Orientation Checklist for New Employee" – to be signed and held in the employee's file;
- The Office of the Chief Human Resources Officer (OCHRO) supports departments in maintaining their language profiles to ensure services are offered to clients in their language of choice; and
- OCHRO facilitates language evaluations for all bilingual positions in Part I (reading/comprehension, writing and oral). Language evaluations are also completed for all GNB employees attending language training (beginning and end of term) to monitor success of students' progress.

Focus 2

An environment and climate that encourages, for all employees, the use of the Official Language of their choice in their workplace:

- Policy and Guidelines on the Language of Work are available to all employees and includes detailed information on Official Languages such as the Guide on Conducting Effective Bilingual Meetings; and
- The annual GNB Employee Experience Survey asks employees their satisfaction level with feeling comfortable in using their language of choice at work.

Focus 3

Ensure that new and revised government programs and policies took into account the realities of the province's Official Language communities (promotion of Official Languages):

- Government continues to ensure that official bilingualism is included as a fundamental value of the public service and is clearly included in the Code of Conduct of the employees of the Public Service.

Focus 4

Ensure Public Service employees have a thorough knowledge and understanding of the *Official Languages Act*, relevant policies, regulations, and the province's obligations with respect to Official Languages:

- Policy and Guidelines on the Language of Service are available to all GNB employees. This includes examples of active offer for services in both Official Languages on voice mail greetings, mailbox set-up, correspondence, electronic services, service in person, etc.; and
- In partnership with the Department of IGA, the community of practice for Official Languages Coordinators and the community of practice for Second Languages Coordinators met and communicated regularly on Official Languages.

Conclusion

Official Languages continues to be a priority of FTB. Discussions with the Department of IGA continue to identify priorities associated with Official Languages.

SUMMARY OF RECOMMENDATIONS FROM THE OFFICE OF THE AUDITOR GENERAL

Section 1 – Includes the current reporting year and the previous year.

NAME AND YEAR OF AUDIT AREA WITH LINK TO ONLINE DOCUMENT	RECOMMENDATIONS
	TOTAL
Volume III – Financial Audit 2022 (issued November 2022) https://www.agnb-vgnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2022V3/Agrepe.pdf	9
Volume I – Performance Audit 2022 (issued June 2022) https://www.agnb-vgnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2022V1/Agrepe.pdf	14
Volume I – Performance Audit 2021 (issued October 2021) https://www2.gnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2021v1/Agrepe.pdf	5
Volume II – Performance Audit 2021 (issued February 2022) https://www2.gnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2021v2/agrepe.pdf	1
Volume III – Financial Audit 2021 (issued February 2022) https://www2.gnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2021v3/agrepe.pdf	9

IMPLEMENTED RECOMMENDATIONS	ACTIONS TAKEN
<p>Volume III – Financial Audit 2022 (issued November 2022) – Chapter 4</p> <p>4.15 We recommend the Office of the Comptroller continue to update and improve its accounting analysis for NB Power to include items such as:</p> <ul style="list-style-type: none"> • NB Power's forecasts of net earnings; • estimated costs related to refurbishing the Mactaquac dam; • the target date to meet the 80/20 debt-to-equity ratio required by the <i>Electricity Act</i>; and 	<p>The Office of the Comptroller will update the accounting analysis for NB Power's classification as a Government Business Enterprise, as it has for the past five fiscal years. The analysis will continue to consider the characteristics of a Government Business Enterprise definition, as per Public Sector Accounting Standards PS1300 – Government Reporting Entity</p> <p>This recommendation is underway.</p>

IMPLEMENTED RECOMMENDATIONS	ACTIONS TAKEN
<ul style="list-style-type: none"> the impact of changes to the <i>Electricity Act</i>. 	
<p>Volume III – Financial Audit 2022 (issued November 2022) – Chapter 4</p> <p>4.26 We recommend the Office of the Comptroller review Vestcor’s planned SOC 1 Type 2 report on controls covering the period of January 1, 2022, to December 31, 2022, before the 2022-2023 public accounts audit.</p> <p>4.27 We also recommend the Office of the Comptroller follow up on any exceptions or irregularities noted in the report, especially any found to relate to entities within the government reporting entity.</p>	<p>The Office of the Comptroller, in conjunction with its regular work completed in relation to service organizations, will review the SOC 1 Type 2 report provided by Vestcor.</p> <p>This recommendation is underway.</p>
<p>Volume III – Financial Audit 2022 (issued November 2022) – Chapter 4</p> <p>4.31 We recommend the Office of the Comptroller (in conjunction with the Department of Finance and Treasury Board) review, and update as necessary, Administration Manual Policies AD-6402 – Approval of Payments and AD-6405 – Purchase Card to reflect current processes and technology.</p>	<p>These policies have been reviewed and updated to reflect processes occurring in the new ERP solution, Oracle Fusion. The policies have been shared with departments in draft form. The updated AD-6402 will be added to the Administration Manual in April 2023.</p> <p>This recommendation is underway.</p>
<p>Volume III – Financial Audit 2022 (issued November 2022) – Chapter 4</p> <p>4.32 We recommend the Office of the Comptroller educate departments on what is required under these updated policies, especially with regards to external payment systems.</p>	<p>Training has been provided to Oracle Fusion users as part of the project implementation. The government intranet contains an Enterprise Resource Planning site which provides user guides, job aids and training videos explaining procedures and processes to be followed in the new Oracle Fusion systems, including those related to payments.</p> <p>This recommendation is complete.</p>

IMPLEMENTED RECOMMENDATIONS	ACTIONS TAKEN
<p>Volume III – Financial Audit 2022 (issued November 2022) – Chapter 4</p> <p>4.36 We recommend the Office of the Comptroller, in conjunction with government departments, ensure transactions are properly accounted for and year-end account reconciliations are properly prepared.</p>	<p>The Office of the Comptroller recognizes there are areas for improvement in the preparation of account reconciliations and in accounting for unusual transactions. As noted by the Office of the Auditor General, while there were some issues with accounting for particular transactions this year, they did not result in material misstatements to the consolidated financial statements.</p> <p>The Office of the Comptroller will continue to work with departments, providing additional guidance and/or training where relevant and appropriate, with a focus toward continuous improvement.</p> <p>This recommendation is underway.</p>
<p>Volume III – Financial Audit 2022 (issued November 2022) – Chapter 4</p> <p>4.39 We again recommend the Office of the Comptroller take the lead to amend the <i>Financial Administration Act</i> and develop a timeline to complete this work in 2023.</p>	<p>FTB, Office of the Comptroller is working on updating the <i>Financial Administration Act</i>.</p> <p>This recommendation is underway.</p>
<p>Volume III – Financial Audit 2022 (issued November 2022) – Chapter 4</p> <p>4.56 We recommend the Department (of Finance and Treasury Board) ensure an additional level of review is in place either internally or externally by Office of the Comptroller when accounting for new or unusual property tax transactions. Evidence of this review should be retained for audit purposes.</p>	<p>FTB agrees with this recommendation and will implement a process for having a review done by the Office of the Comptroller when unusual transactions take place to ensure they are being properly accounted for.</p> <p>This recommendation is underway.</p>
<p>Volume I – Performance Audit 2022 (issued June 2022) – Chapter 3</p> <p>3.32 We recommend the Department of Finance and Treasury Board re-evaluate the Plan's operational structure to determine whether there is a more effective governance model.</p>	<p>FTB is satisfied with the current operational structure. Although there may be possible alternate options, the current structure is intended to balance governments' authority, the voice of the employee and employer and responsible spending. No further action will be taken on this recommendation.</p> <p>This recommendation is complete.</p>

IMPLEMENTED RECOMMENDATIONS	ACTIONS TAKEN
<p>Volume I – Performance Audit 2022 (issued June 2022) – Chapter 3</p> <p>3.33 We recommend the Department of Finance and Treasury Board, informed by the outcome of recommendation 3.32 above:</p> <ul style="list-style-type: none"> • update the operating structure of the Plan to include all parties involved in Plan administration; • document and communicate the roles and responsibilities of all parties; and • ensure policies and procedures are documented, approved and followed. 	<p>FTB has started a Roles and Responsibilities Project that will support the identification of all stakeholders and their roles and responsibilities. FTB is also conducting a modernization of the governance policy with SCIB.</p> <p>FTB/SCIB to submit the SCIB governance policy for review and approval to Treasury Board</p> <p>This recommendation is underway.</p>
<p>Volume I – Performance Audit 2022 (issued June 2022) – Chapter 3</p> <p>3.43 We recommend the Department of Finance and Treasury Board assess the Plan's design and implement options that would avoid carrying large deficit balances and the associated interest costs.</p>	<p>A deficit in the plan is a result of larger claims than originally projected by MBC actuaries and 'approved' by SCIB. SCIB will jointly work with MBC to analyze the projected forecast and continue to make recommendations for plan design changes or premium adjustments as required. The deficit is a shared responsibility of employer and employee members.</p> <p>The province has made a lump sum contribution of \$5.175M as of April 2022 to help offset the deficit and avoid future interest payments.</p> <p>Treasury Board approved a plan design change for April 2022 to address specialty select drug costs which is anticipated to save the plan approximately \$1M annually.</p> <p>FTB will review cash flow procedures to identify opportunities to further reduce interest costs.</p> <p>This recommendation is underway.</p>

IMPLEMENTED RECOMMENDATIONS	ACTIONS TAKEN
<p>Volume I – Performance Audit 2022 (issued June 2022) – Chapter 3</p> <p>3.48 We recommend the Department of Finance and Treasury Board develop and implement a cost containment strategy to stabilize costs while ensuring future sustainability of the Plan.</p>	<p>FTB/SCIB is continuously evaluating cost containment strategies (e.g. Specialty Select, Mandatory Generic First Substitution, Co-pay options, 90-day supply, biosimilars vs biologics, etc.) and makes recommendations annually to Treasury Board.</p> <p>Although FTB is confident in the current arrangement, FTB will review opportunities and will re-evaluate costs of pooling insurance options. Although SCIB and Treasury Board are always striving to balance affordability and plan sustainability as an overarching strategy, FTB to have discussions regarding having a more formally documented strategy in place.</p> <p>This recommendation is underway.</p>
<p>Volume I – Performance Audit 2022 (issued June 2022) – Chapter 3</p> <p>3.53 We recommend the Department of Finance and Treasury Board in consultation with the Standing Committee on Insured Benefits, establish a risk management process, including an independent assessment of third-party risk management practices.</p>	<p>Although FTB receives the third-party audit from MBC annually and MBC has internal controls in place and conducts internal audits, FTB to work with MBC to better understand additional opportunities related to fraud risks and false claims.</p> <p>FTB to have discussions with Vestcor regarding an opportunity for an annual audit to be provided to and reviewed by SCIB.</p> <p>FTB to work in consultation with OoC to identify and establish a more robust risk management process.</p> <p>This recommendation is underway.</p>
<p>Volume I – Performance Audit 2022 (issued June 2022) – Chapter 3</p> <p>3.65 We recommend the Department of Finance and Treasury Board in collaboration with the Standing Committee on Insured Benefits:</p> <ul style="list-style-type: none"> • clarify the cost allocation among the different benefit plans administered by Vestcor; and • ensure Vestcor expenditures are eligible and accurate prior to payment 	<p>Cost allocations are reviewed annually. FTB to have discussions with OoC regarding cost recovery monitoring opportunities.</p> <p>This recommendation is underway.</p>

IMPLEMENTED RECOMMENDATIONS	ACTIONS TAKEN
<p>Volume I – Performance Audit 2022 (issued June 2022) – Chapter 3</p> <p>3.72 We recommend the Department of Finance and Treasury Board in collaboration with the Standing Committee on Insured Benefits, establish and communicate performance objectives with specific metrics to measure Plan performance, including third-party contracts.</p>	<p>A third-party administrator contract (currently Vestcor) will be negotiated in 2025 and SCIB and FTB will evaluate current measures and if additional performance objectives are required.</p> <p>The claims administrator contract (currently MBC) will be negotiated in 2023 and SCIB and FTB will evaluate if additional performance objectives are required.</p> <p>This recommendation is complete. The negotiations resulted in lower administrative rates and locked in travel rates which will provide significant savings for the plan. Additional performance objectives are an ongoing discussion.</p>
<p>Volume I – Performance Audit 2022 (issued June 2022) – Chapter 3</p> <p>3.73 We recommend the Department of Finance and Treasury Board regularly report on Plan performance to key stakeholders, such as the Plan Sponsor and Plan members.</p>	<p>Key Stakeholders will continue to be communicated with annually as a minimum and additionally as required.</p> <p>This recommendation is complete.</p>
<p>Volume I – Performance Audit 2022 (issued June 2022) – Chapter 3</p> <p>3.76 We recommend the Department of Finance and Treasury Board evaluate whether the Administrative Services Only arrangement continues to provide best value for money for the Plan Sponsor and Plan members.</p>	<p>FTB and SCIB inquired into costs of a fully insured plan.</p> <p>This recommendation is complete.</p>
<p>Volume I – Performance Audit 2022 (issued June 2022) – Chapter 3</p> <p>3.78 We recommend the Department of Finance and Treasury Board verify the financial information reported in the Plan's annual renewal report, before relying upon it for recommended Plan changes.</p>	<p>5-year trends are provided by MBC and 10-year trends are provided by Luedey Consultants Incorporated (LCI), the plan's external consultant, and are reviewed and analyzed semi-annually and annually by LCI and SCIB. Meeting Minutes to better reflect the analysis, evaluation, and discussions.</p> <p>This recommendation is complete.</p>

IMPLEMENTED RECOMMENDATIONS	ACTIONS TAKEN
<p>Volume I – Performance Audit 2022 (issued June 2022) – Chapter 3</p> <p>3.80 We recommend the Department of Finance and Treasury Board analyze claims data periodically to identify:</p> <ul style="list-style-type: none"> • unusual claim patterns; and • suspected fraud or other types of anomalies. 	<p>Although FTB receives the third-party audit from MBC annually and MBC has internal controls in place and conducts internal audits, FTB to work with MBC to better understand additional opportunities related to claims monitoring and reporting.</p> <p>FTB to have discussions with internal audit team on collaborating on additional opportunities for monitoring.</p> <p>This recommendation is underway.</p>
<p>Volume I – Performance Audit 2022 (issued June 2022) – Chapter 3</p> <p>3.82 We recommend the Department of Finance and Treasury Board implement a process whereby conflict of interest is declared at least annually, by all third parties involved with the Plan.</p>	<p>The governance policy currently includes a conflict-of-interest policy. A process will be established for an annual declaration of conflict of interest for the two third-party contracts.</p> <p>This recommendation is underway.</p>
<p>Volume I – Performance Audit 2022 (issued June 2022) – Chapter 3</p> <p>3.85 We recommend the Department of Finance and Treasury Board benchmark Plan performance against relevant industry benefit data.</p>	<p>Although benchmarking plan performance with an ASO arrangement may be difficult, FTB will work with SCIB to explore reasonable options for benchmarking purposes.</p> <p>This recommendation is underway.</p>
<p>Volume III – Financial Audit 2021 (issued February 2022) – Chapter 4</p> <p>4.16 We recommend the Office of the Comptroller update and improve its accounting analysis for NB Power to include items such as:</p> <ol style="list-style-type: none"> 1. information reported in the 2020 Report of the Auditor General, Volume II, Chapter 3; 2. significant business and operations events in the year; 3. government involvement in NB Power's operations; and 4. activity and decisions from the EUB. 	<p>The Office of the Comptroller's accounting analysis for NB Power's classification as a Government Business Enterprise continues to consider the characteristics of a Government Business Enterprise definition, as per <i>Public Sector Accounting Standards PS 1300 – Government Reporting Entity</i>. The items identified by the Auditor General were taken into consideration in the preparation of the analysis for 2021-2022.</p> <p>This recommendation is complete.</p>
<p>Volume III – Financial Audit 2021 (issued February 2022) – Chapter 4</p> <p>4.25 We recommend the Office of the Comptroller obtain audit assurance on controls in place at Vestcor (such as a CSAE 3416 report) before the 2021-2022 public accounts audit.</p>	<p>The Office of the Comptroller obtained a CSAE 3416 report from Vestcor as part of the 2021- 2022 public accounts audit.</p> <p>This recommendation is complete.</p>

IMPLEMENTED RECOMMENDATIONS	ACTIONS TAKEN
<p>Volume III – Financial Audit 2021 (issued February 2022) – Chapter 4</p> <p>4.33 We recommend the Office of the Comptroller work with the Department of Social Development to ensure:</p> <ol style="list-style-type: none"> 1. revenue for the Healthy Seniors Pilot Project is recognized for accounting purposes only when the terms specified in the agreement with the Public Health Agency of Canada have been met; and 2. the deferred revenue balance for the Healthy Seniors Pilot Project is properly recorded. 	<p>The Department of Social Development is reviewing the agreement to ensure revenue with respect to this one-time funding is recognized in accordance with <i>Public Sector Accounting Standards PS 3410 – Government Transfers</i>.</p> <p>This recommendation is complete.</p>
<p>Volume III – Financial Audit 2021 (issued February 2022) – Chapter 4</p> <p>4.36 We recommend the Office of the Comptroller work with departments to improve the quality of estimates in the consolidated financial statements.</p> <p>We also recommend estimates, at a minimum, are supported by historical data and include review of results of previous periods where appropriate.</p>	<p>The Office of the Comptroller continues to work with departments and to provide guidance with respect to the preparation of estimates used in the consolidated financial statements.</p> <p>As estimates are prepared, departments and the Office of the Comptroller will continue to determine these amounts using relevant and reliable data that is available.</p> <p>Efforts will continue to be made to improve the documentation of the information considered in preparing estimates.</p> <p>This recommendation is complete.</p>
<p>Volume III – Financial Audit 2021 (issued February 2022) – Chapter 4</p> <p>4.39 We again recommend the Office of the Comptroller take the lead to amend the <i>Financial Administration Act</i> and develop a timeline to complete this work in 2022.</p>	<p>The Office of the Comptroller has assembled a project team with the objective of updating the <i>Financial Administration Act</i>.</p> <p>This recommendation is underway.</p>
<p>Volume III – Financial Audit 2021 (issued February 2022) – Chapter 5</p> <p>5.41 We recommend Cannabis Management Corporation (CMC) develop and implement a process to verify the accuracy and completeness of Cannabis Education and Awareness Fund revenue. We recommend evidence of this work be retained for audit purposes.</p>	<p>The CMC worked with its auditors to determine where the current process of verifying the accuracy and completeness of Cannabis Education and Awareness Fund Revenue fell short of their requirements and the staff at Cannabis NB have agreed to provide additional reporting.</p> <p>This recommendation is complete.</p>

IMPLEMENTED RECOMMENDATIONS	ACTIONS TAKEN
<p>Volume III – Financial Audit 2021 (issued February 2022) – Chapter 5</p> <p>5.43 We recommend CMC work with the Cannabis Education and Awareness Fund Advisory Committee to resume meetings as soon as possible to ensure there is active management and direction of the fund.</p>	<p>Meetings to actively manage the fund resumed in Q3 of 2021-22.</p> <p>This recommendation is complete.</p>
<p>Volume II – Performance Audit 2021 (issued February 2022) – Chapter 3</p> <p>3.49 We recommend that Finance and Treasury Board revise Pay Administration Policy AD-2404 Performance Pay and Re-earnable Increments to reflect government practices.</p>	<p>FTB revised Administration Policy AD-2404 (Performance Pay and Re-earnable Increments) in March 2022 to reflect government practices.</p> <p>This recommendation is complete.</p>
<p>Volume I – Performance Audit 2021 (issued October 2021) – Chapter 2</p> <p>2.116 Opportunities New Brunswick and Regional Development Corporation define specific metrics for the rural internet service and publicly report on progress to ensure accountability.</p>	<p>ONB and RDC worked to define specific metrics for rural internet service and will coordinate proper public reporting is in place. OCIO provided technical support.</p> <p>This recommendation is complete.</p>
<p>Volume I – Performance Audit 2021 (issued October 2021) – Chapter 2</p> <p>2.127 Regional Development Corporation implement a review process for rural internet upgrade phase two funding to ensure claims submitted to the Federal government are accurate and compliant with the Integrated Bilateral Agreement and no costs are claimed related to phase one work.</p>	<p>RDC has a robust project management process in place for phase two. A project manager along with a technical expert was assigned to the project to monitor progress and evaluate claims. RDC senior staff, project manager, technical expert and OCIO staff met applicants project manager monthly.</p> <p>The RDC project manager and technical expert reported on project progress at a weekly meeting with OCIO broadband technical group. Implementation issues were discussed and support for solutions is procured.</p> <p>This recommendation is complete.</p>

IMPLEMENTED RECOMMENDATIONS	ACTIONS TAKEN
<p>Volume I – Performance Audit 2021 (issued October 2021) – Chapter 2</p> <p>2.52 Executive Council Office ensure responsibility for government policy commitments, including funding for rural internet, be clearly assigned to specific government entities to ensure accountability and transparency for government programs and services</p>	<p>ECO has dedicated human resources responsible to provide oversight and guidance regarding commitments. This specific project being audited was approved by government and assigned to ED/ONB.</p> <p>ECO has a mandate to work with departments to ensure commitments are appropriately monitored, measured, and reported on as part of the accountability process. Departments must report monthly to central government regarding the progress of their priorities.</p> <p>Going forward, the file related to rural internet broadband infrastructure strategy is the responsibility of FTB's OCIO division.</p> <p>This recommendation is complete.</p>
<p>Volume I – Performance Audit 2021 (issued October 2021) – Chapter 2</p> <p>2.53 Executive Council Office direct the responsible department or agency to ensure:</p> <ul style="list-style-type: none"> any future funding for rural internet is delivered via a program which identifies appropriate outcomes and performance metrics; a needs assessment is conducted to determine the service gap before providing any future funding; and future applications for rural internet funding be validated to ensure they address service gaps identified through a needs assessment. 	<p>OCIO in FTB has identified high-level targets and continues to work with the service providers to align their work with desired outcomes.</p> <p>OCIO provides recommendations to funding decisions to ensure they are aligned to and address specific outcome metrics and service gaps. This work is ongoing and will continue to inform future decisions.</p> <p>This recommendation is completed.</p>
<p>Volume I – Performance Audit 2021 (issued October 2021) – Chapter 2</p> <p>2.63. We recommend that Executive Council Office direct the responsible department or agency to ensure any future funding for rural internet is delivered through a competitive and transparent process by:</p> <ul style="list-style-type: none"> issuing public tender; or adhering to the terms and conditions of funding guidelines. 	<p>Government recently approved a financial assistance policy that will apply to for-profit organizations that will soon be fully implemented.</p> <p>FTB will be responsible to provide the central financial oversight on this new policy. Organizations will be put through a rigorous process and will meet the approved criteria.</p> <p>This recommendation is underway.</p>

RECOMMENDATIONS NOT IMPLEMENTED	CONSIDERATIONS
Volume I – Performance Audit 2022 (issued June 2022) – Chapter 3 3.62 We recommend the Department of Finance and Treasury Board evaluate whether the Plan administration contract with Vestcor provides best value for money, such as by completing a Request for Information for Vestcor's services.	The Vestcor contract will be evaluated in accordance with GNB Procurement policies in 2025.
Volume III – Financial Audit 2022 (issued November 2022) – Chapter 4 4.23 We again recommend the Office of the Comptroller work with Vestcor to allow the Auditor General unrestricted access to pension plan information including access to Vestcor Investment Entities.	Through legislation, Vestcor is not an agent of the Crown and was established to operate independently of government. The Office of the Comptroller understands that there is no plan to change legislation to allow the Auditor General unrestricted access to Vestcor.
Volume III – Financial Audit 2021 (issued February 2022) – Chapter 5 5.37 We again recommend the Department of Finance and Treasury Board and NBLGC resolve recovery of the unauthorized overpayments that were made to First Nations prior to January 1, 2016, as a result of an error in the calculation of gaming revenue.	Direction has been provided from Government for the Department of FTB to ensure the overpayment issue is considered as part of the larger First Nations strategy.

NAME AND YEAR OF AUDIT AREA WITH LINK TO ONLINE DOCUMENT	RECOMMENDATIONS	
	TOTAL	IMPLEMENTED
Volume II – Performance Audit 2020 (issued February 2021) https://www.agnb-vgnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2020V2/Agrepe.pdf	4	1
Volume III – Financial Audit 2020 (issued February 2021) https://www.agnb-vgnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2020V3/Agrepe.pdf	9	8
Volume I - Performance Audit 2019 (issued June 2019) https://www.agnb-vgnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2019V1/Agrepe.pdf	8	7
Volume III - Financial Audit 2019 (issued December 2019)	8	6

NAME AND YEAR OF AUDIT AREA WITH LINK TO ONLINE DOCUMENT	RECOMMENDATIONS	
	TOTAL	IMPLEMENTED
https://www.agnb-vgnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2019V3/Agrepe.pdf		
Auditor General Report 2018 - Volume I (issued June 2018) https://www.agnb-vgnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2018V1/Agrepe.pdf	2	2

REPORT ON THE *PUBLIC INTEREST DISCLOSURE ACT*

As provided under section 18(1) of the *Public Interest Disclosure Act*, the chief executive officer (CEO) shall prepare a report of any disclosures of wrongdoing that have been made to a supervisor or designated officer of the portion of the public service for which the CEO is responsible. The Department of Finance and Treasury Board received no disclosure of wrongdoing in the 2022-2023 fiscal year.