

REPORT OF THE

Auditor General of New Brunswick

Volume II
Performance Audit

2023

AUDITOR GENERAL
OF NEW BRUNSWICK



VÉRIFICATEUR GÉNÉRAL
DU NOUVEAU-BRUNSWICK

Published by:
Office of the Auditor General
Province of New Brunswick

December 2023

ISSN 0382-1420



Speaker of the Legislative Assembly
Province of New Brunswick

Sir

As required under Section 15(1) of the *Auditor General Act* I am submitting Volume II of my Office's 2023 Report to the Legislative Assembly.

Respectfully submitted,

Paul Martin, FCPA, FCA
Auditor General

Fredericton, N. B.
December 2023

Table of Contents

Chapter 1: Auditor General's Comments.....	1
Chapter 2: Workers' Compensation Payment Mechanisms in the Public Sector – Department of Finance and Treasury Board.....	2
Chapter Highlights.....	3
About the Audit.....	4
Background	6
Workers' Compensation Payment Methodology Inconsistent.....	7
Lack of Business Case Analysis to Salary Continuance Payment Methods.....	9
Appendix I: Recommendations and Responses.....	12
Appendix II: Audit Objective and Criteria.....	13
Appendix III: Independent Assurance Report.....	14
Chapter 3: Pandemic Preparedness and Response – Department of Education and Early Childhood Development.....	15
Chapter Highlights.....	16
About the Audit.....	17
Background	19
Lack of Updated Plans and Training	20
Return to School Plan was Consistent with Directives	20
Guidance was Consistently Reflected in School Operational Plans	21
Adequate Central Services Support	21
Appendix I: Recommendations and Responses.....	26
Appendix II: Audit Objective and Criteria.....	28
Appendix III: Independent Assurance Report.....	29
Chapter 4: COVID-19 Pandemic Response – Department of Health.....	30
Chapter Highlights.....	31
About the Audit.....	32
Background	34
Lack of Useful Reporting	36
Key Performance Indicators Established but Not Monitored or Reported.....	36
Targets Were Not Adjusted as Situation Evolved.....	37
Testing.....	37
Incomplete Situation Reports	39

Testing Kit Inventory Not Formally Monitored.....	39
Case and Contact Management.....	41
RHAs Adjusted Staffing Levels.....	42
Standard Operating Procedures and Training Provided to Statistics Canada	43
Staffing Crisis Plan Lacked Clarity	43
Critical Care Nursing Initiative Established to Support Capacity	44
Over-Dependence on Key Personnel.....	44
Compassionate Travel Exemption Process Lacked Decision Criteria	45
Inconsistent Documentation Pertaining to Infection Prevention and Control	46
Lack of Documented Evidence to Substantiate Public Health Recommendations	47
Appendix I: Recommendations and Responses.....	48
Appendix II: Audit Objective and Criteria	52
Appendix III: Independent Assurance Report.....	53
Appendix IV: Quotes from the Frontline	54
Chapter 5: Pandemic Preparedness and Response – Department of Justice and Public Safety.....	55
Chapter Highlights.....	56
About the Audit.....	57
Background	59
Clearly Defined Roles and Responsibilities.....	61
Detailed Operating Procedures and Training Materials.....	61
Conclusion.....	67
Appendix I: Recommendations and Responses.....	68
Appendix II: Audit Objective and Criteria.....	70
Appendix III: Independent Assurance Report.....	71
Chapter 6: Out-of-Province Travel – Select School Districts.....	72
Chapter Highlights.....	73
About the Audit.....	74
Background	76
District Staff Were Aware of Policy.....	80
Authorization to Travel Not Consistently Documented	81
Lack of Anticipated and Actual Quantifiable Benefits to Government.....	83
No Evidence of Virtual Attendance Consideration.....	85
Lack of Process for Superintendent Travel.....	85
Lack of Documented Budgetary Consideration	86
Availability of Financial Information	87

Appendix I: Recommendations and Responses	88
Appendix II: Audit Objective and Criteria	96
Appendix III: Independent Assurance Report	97
Appendix IV: Travel Request for All Travel Outside of The Maritimes	98
Appendix V: Travel Report for All Travel Outside of The Maritimes	99
Appendix VI: Positions of Attendees for Select Interational Travel.....	100
Chapter 7: Status Report on Implementation of Performance	
Audit Recommendations.....	101
Chapter Highlights	102
Follow-Up Work Includes.....	103
About the Follow-Up Process	104
Overview of 2019 Implementation Status	105
Detailed Review – Medicare Cards (2019, Vol. I, Ch.2)	107
Detailed Review – Outsourcing of Highway Maintenance and Construction Work (2019, Vol. I, Ch.3)	109
Detailed Review – City of Saint John Funding Agreement (2019, Vol. I, Ch.5)	109
Detailed Review – Provincial Funding to Universities and Maritime College of Forest Technology (2019, Vol. II, Ch.2).....	110
Detailed Review – Group Homes and Specialized Placements (2019, Vol. II, Ch.3) ..	111
Status of Recommendations from 2020 and 2021 as Reported by Auditees	113
Appendix I: Detailed Objective, Scope, and Conclusion.....	114

Chapter 1 - Auditor General's Comments

Our Office has completed five performance audits and follow up work on our 2019-2021 audits. Three of the performance audits were based on the request from the Legislative Assembly for our Office to review government's response to the COVID-19 pandemic.

Pandemic Preparedness and Response

Our COVID-19 audits have focussed on pandemic preparedness and response in the Departments of Health, Education and Early Childhood Development and Justice and Public Safety. Our overall findings were that government reacted quickly and appropriately in unprecedented times. Staff at all levels stepped up where needed and their dedication is commendable.

We have however, noted process improvements that will assist government in the future. Modernized IT systems, improved planning and documentation and established performance indicators will serve the Province well should another pandemic of this nature occur.

Workers' Compensation Payment Methodology

Our Office promotes accountability and transparency. We felt it important to highlight differences in the way government compensates injured workers across various parts of government. While it is not within our mandate to advise government which methodology to use, we believe it is important that government have a solid business case to support its decisions. Benefits to employees, costs to government and outcomes should be evaluated when determining workers' compensation benefit payment methodologies.

School District Travel

As international travel is often a discretionary expenditure and of interest to taxpayers, we audited three school districts to ensure compliance with government's travel policy. We found instances of non-compliance with policy pertaining to travel approval, cost estimates, anticipated and actual benefits of travel documentation.

Follow Up Work

Our Office performs follow up work on prior years' audits to determine the level of implementation of our recommendations. We obtained self reported data from departments for audit years 2020 and 2021 and have noted 63% of our recommendations have been reported as implemented. We performed detailed reviews for the audit year 2019 and have found that 55% of our recommendations have been implemented.

Recognition

We would like to recognize departmental staff for their assistance as we completed our work for this report. I also want to thank my audit team for their dedication and professionalism in fulfilling the mandate of the Office of the Auditor General of New Brunswick.



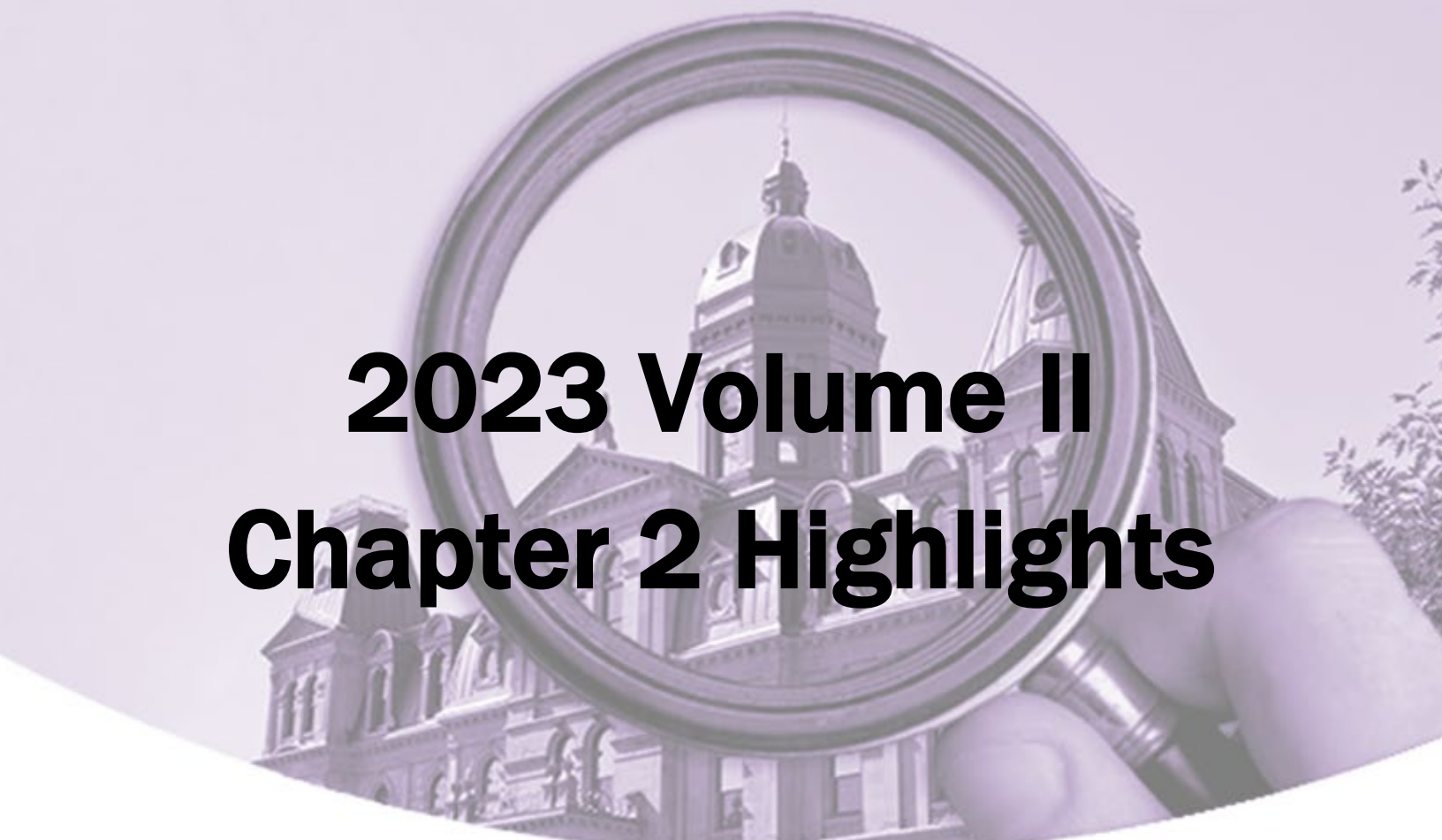
Paul Martin, FCPA, FCA
Auditor General

Workers' Compensation Payment Mechanisms in the Public Sector – Department of Finance and Treasury Board



Table of Contents

Chapter Highlights	3
About the Audit.....	4
Background	6
Workers' Compensation Payment Methodology Inconsistent	7
Lack of Business Case Analysis to Salary Continuance Payment Methods	9
Appendix I: Recommendations and Responses	12
Appendix II: Audit Objective and Criteria	13
Appendix III: Independent Assurance Report	14



2023 Volume II

Chapter 2 Highlights

Regional health authority employees are compensated at lower levels than others

Some compensation mechanisms incur additional costs to government

No documented business case supporting treating employees differently

The Government of New Brunswick's compensation benefit payment methodologies are inconsistent, with no documented rationale for doing so

Overall Conclusions

Our audit work concluded that the government of New Brunswick's compensation benefit payment methodologies are inconsistent, with no documented rationale for doing so. Overall findings are as follows:

- regional health employees are compensated at lower levels than government department and public school system employees
- the compensation mechanisms for Parts 1 and 2 incur additional costs to government
- although compensation structures appear to align with legislation, policy, and collective bargaining agreements, there is no documented business case to support treating employees differently

About the Audit

Introduction to the Audit

- 2.1 Workers' compensation is a mechanism to ensure workers who are injured at work have access to medical care and receive compensation to cover a portion of their lost wages while they are out of work. As per section 7(1) of the *Workers' Compensation Act* (Act):

“when personal injury or death is caused to a worker by accident arising out of and in the course of his employment ..., compensation shall be paid to that worker or his dependents...”

- 2.2 Workers' compensation operates on the premise that employers agree to fund the workers' compensation program in exchange for workers giving up the right to sue employers.
- 2.3 The intention of our work is not to recommend one payment model over the other, but to ensure government understands the costs, benefits and outcomes pertaining to each methodology.

Why we Chose this Topic

- 2.4 Every year, thousands of New Brunswickers are injured in the workplace. Despite efforts made to reduce work-related deaths, 13 employees lost their lives to workplace-related accidents and occupational disease in 2022.
- 2.5 It is important that taxpayers understand the compensation structure for government employees, and that government has documented business cases to support its selected compensation models.

Auditee

- 2.6 Our auditee was the Department of Finance and Treasury Board (the Department). We also made inquiries and obtained audit evidence from WorkSafeNB.

Audit Scope

- 2.7 We examined the workers' compensation payment structure for injured employees within the following parts of government:
- Part 1 – Government departments and agencies
 - Part 2 – Public school system (teachers, bus drivers, school district employees)
 - Part 3 – Health care employees

- 2.8 The audit covered the period from January 1, 2020 – December 31, 2022. Information outside of this period was also collected and examined as deemed necessary. As part of our work, we reviewed collective bargaining agreements, relevant policy, and legislation.
- 2.9 More details on the audit objectives, criteria, scope, and approach we used in completing our audit can be found in Appendix II and Appendix III.

Audit Objective

- 2.10 Our audit objective was to determine if the Department of Finance and Treasury Board's compensation mechanisms for injured workers are consistent or have justifiable variations among employment groups that demonstrate value for money.

Conclusion

- 2.11 Our audit work concluded that the government of New Brunswick's compensation benefit payment methodologies are inconsistent, with no documented rationale for doing so. Overall findings are as follows:
- regional health employees are compensated at lower levels than government department and public school system employees
 - the compensation mechanisms for Parts 1 and 2 incur additional costs to government
 - although compensation structures appear to align with legislation, policy, and collective bargaining agreements, there is no documented business case to support treating employees differently

Background

- 2.12 The Department of Finance and Treasury Board is responsible for wage mandates, for management and non-union employees, as well as for leading collective bargaining for the 25 collective agreements across Parts 1, 2, and 3 of the Public Service.
- 2.13 The Government of New Brunswick is self-insured and therefore does not pay assessment rates. Instead, the full cost of is borne by the Province and does not financially impact other employers as there is no collective liability. The Government of New Brunswick continues to pay administration costs associated with the management of claims to WorkSafeNB.
- 2.14 The table below details the numbers of bargaining and non-bargaining employees in various parts of government between 2018 and 2022.

DEC. 31, 2018 - DEC. 31, 2022						
EMPLOYMENT TYPE		2018	2019	2020	2021	2022
BARGAINING	PART 1	6,279	6,123	6,120	6,730	5,386
	PART 2	17,598	17,970	18,278	18,053	19,053
	PART 3	16,871	16,954	17,014	17,191	17,732
	TOTAL BARG.	40,748	41,047	41,412	41,974	42,171
NON-BARGAINING	PART 1	4,264	4,169	4,196	3,425	4,521
	PART 2	207	224	226	243	245
	PART 3	1,383	1,419	1,475	1,524	1,625
	TOTAL NON-BARG.	5,854	5,812	5,897	5,192	6,391
TOTAL		46,602	46,859	47,309	47,166	48,562

Source: GNB Workforce Profile 2022 (unaudited)

Workers' Compensation Payment Methodology Inconsistent

- 2.15 The *Workers' Compensation Act* is administered by the Department of Post-Secondary Education, Training and Labour. The Act establishes a payment methodology for all New Brunswick employees, including the public sector. The Department of Finance and Treasury Board administers government policies, and has established policy to support alternative methods of payments for Parts 1 and 2 of government.
- 2.16 Government has operated under the following two workers' compensation payment structures for a number of years:
- 85% of net loss of earnings for Part 3 employees
 - 100% salary continuance for Parts 1 and 2 employees

85% of Estimated Net Loss Earnings

- 2.17 As per Section 38.11(2) of the *Workers' Compensation Act*:
- "Where injury or recurrence of an injury to a worker referred to in subsection (1) results in a loss of earnings beyond the day of the injury, the Commission shall estimate the loss of earnings therefrom and shall pay compensation to the worker in an amount equal to eighty-five per cent of the estimated loss of earnings."*
- 2.18 It should be noted that most employees in the private sector are compensated at 85% of estimated net loss of earnings as per the Act.
- 2.19 Regional Health Authority employees (Part 3) are compensated at 85% of net loss of earnings. For tax purposes, these payments are tax free, and do not include CPP and EI contributions. Government pension, vacation and sick leave benefits do not accrue for the duration of the claim. Additionally, the *Workers' Compensation Act* establishes that the estimated loss of earnings are subject to a maximum earnings cap. In 2022, the yearly maximum assessable earnings was \$69,200 per worker.
- 2.20 The *Workers' Compensation Act* dictates that WorkSafeNB set aside an amount for workers' pension benefits for workers who have received consecutive benefits for more than two years.

- 2.21 During 2022 there were a total of 1,131 employees in Part 3 who had WorkSafeNB claims for regular loss of earnings. The cost to government for these injured workers was approximately \$11.6 million.

100% Salary Continuance

- 2.22 Government Administration Manual Policy AD-3109 applies to non-unionized employees within Parts 1 and 2 of government. This policy directs that employees within government departments (Part 1) and school districts (Part 2) be paid 100% salary continuance for the duration of their claim.

- 2.23 Policy AD-3109 states its authorities as being:

- the *Workers' Compensation Act*
- section 6(1)(h) of the *Financial Administration Act* (FAA)
- section 7 of applicable non-bargaining personnel policies
- applicable collective agreements

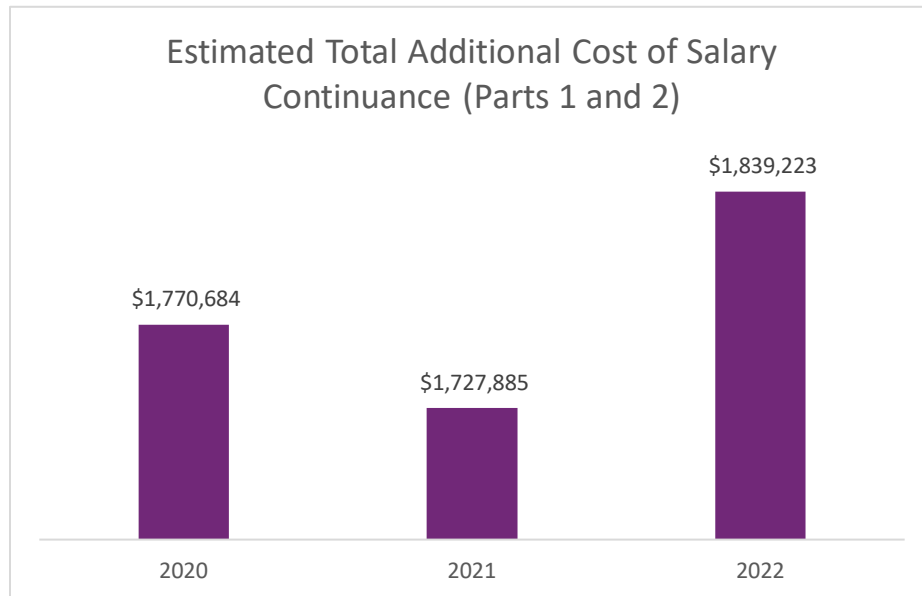
- 2.24 FTB officials informed us the FAA permits government to determine and regulate payments to the Public Service, thereby providing GNB with the authority to administer salary continuation to employees on a workers' compensation claim. We reviewed the FAA and determined that Section 5(3) of the FAA states:

“Despite any other Act, the [Treasury] Board may prescribe the duties of ... the departments with respect to accounting procedures and financial commitments.”

- 2.25 However, we noted section 6(1)(h) of the FAA no longer exists and Policy AD-3109 has not been updated to reflect this change. The Department informed us that the policy is currently under review.
- 2.26 During 2022, there were a total of 676 employees within Parts 1 and 2 of government who had WorkSafeNB claims related to salary continuance. The salary continuation cost to GNB for these injured workers was approximately \$5.7 million.
- 2.27 Payments continue to be processed and paid by the employer at 100% of the employees' salary before injury. For most cases contributions continue for CPP, EI and government pension. Vacation and sick leave benefits continue to accrue. For income tax purposes, salary continuance payments are considered income and taxed accordingly.

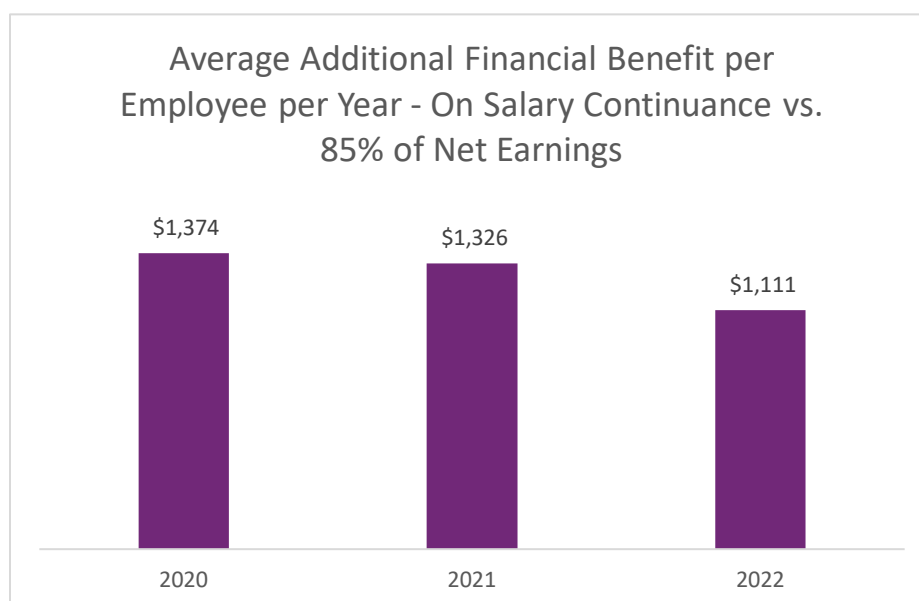
Lack of Business Case Analysis to Support Salary Continuance Payment Methods

- 2.28 The Department was unable to provide an explanation or a business case to support the policy decision to compensate Part 1 and 2 employees differently than Part 3. There has been no analysis done to compare differences in benefits provided, costs, employee equity and program outcomes.
- 2.29 Based on information we received from the Department and WorkSafeNB we were able to determine the estimated total additional cost to government of salary continuance vs. 85% of estimated net earnings was as follows:



Source: Prepared by AGNB based on data from WorkSafeNB (unaudited)

- 2.30 The graph below details the average additional financial benefit to employees obtaining salary continuance (Parts 1 and 2 of government) vs. 85% of net earnings (Part 3):



Source: Prepared by AGNB based on data from WorkSafeNB (unaudited)

- 2.31 A portion of the additional cost of salary continuance is related to income taxes remitted to the federal government.
- 2.32 For illustrative purposes, we have provided fictitious examples below, assuming each employee had pre-claim employment income of \$100,000 and \$50,000 (excluding pension, health and other benefits).

Employees Salary Greater Than the Legislated Yearly Maximum Assessable Earnings

	Salary Continuance	WorkSafeNB 85% of Net Earnings
Annual Salary	\$100,000	\$100,000
Maximum Earnings on WorkSafeNB	N/A	\$69,200
85% of Net	N/A	\$42,557
Less: Canada Pension Plan	\$3,500	\$0
Employment Insurance	\$953	\$0
Provincial Tax	\$11,041	\$0
Federal Tax	\$14,718	\$0
Net Pay	\$69,788	\$42,577

Source: Prepared by AGNB

Employee Salary Below the Legislated Yearly Maximum Assessable Earnings

	Salary Continuance	WorkSafeNB 85% of Net Earnings
Gross Annual Salary	\$50,000	\$50,000
85% of Net	N/A	\$32,620
Less: Canada Pension Plan	\$2,651	\$0
Employment Insurance	\$790	\$0
Provincial Tax	\$3,552	\$0
Federal Tax	\$4,631	\$0
Net Pay	\$38,376	\$32,620

Source: Prepared by AGNB

Recommendation

- 2.33** We recommend the Department of Finance and Treasury Board develop a business case for the use of alternative payment methodologies outside the *Workers' Compensation Act*. Such documentation should include an analysis of the benefits provided, costs to government, employee equity and program outcomes.

Appendix I: Recommendations and Responses

Par. #	Recommendation	Department's Response	Target Implementation Date
We recommend the Department of Finance and Treasury Board:			
2.33	develop a business case for the use of alternative payment methodologies outside the <i>Workers' Compensation Act</i> . Such documentation should include an analysis of the benefits provided, costs to government, employee equity and program outcomes	In response to a recommendation from the Auditor General's Office as a result of an audit which focused on Workers' Compensation Payment Mechanisms in the Public Sector, Finance and Treasury Board will: Complete an analysis of the payment methodologies for GNB employees receiving loss of earnings (salary continuation or 85%) while on approved claim. The analysis will include benefits provided to injured workers, costs to government and any implications to collective bargaining. The analysis will also look at program outcomes across the Parts and any correlation or impact from prevention programming and return to work initiatives in the respective Parts. The analysis will align with work in progress to revise the GNB policy on Workers Compensation, AD-3109. This analysis is not intended to prescribe a change to the current payment methodologies.	Fall 2024

Appendix II: Audit Objective and Criteria

The objective and criteria for our audit of the Department of Finance and Treasury Board are presented below. The Department of Finance and Treasury Board and their senior management reviewed and agreed with the objective and associated criteria.

Objective	To determine if the Department of Finance and Treasury Board’s compensation mechanisms for injured workers are consistent or have justifiable variations among employment groups that demonstrate value for money.
Criterion 1	The Department of Finance and Treasury Board should ensure that workers’ compensation methods align with applicable legislation, policy, and collective bargaining agreements.
Criterion 2	The Department of Finance and Treasury Board should ensure that variations among workers’ compensation payments methods are documented, evidence-based and rationalized.

Appendix III: Independent Assurance Report

This independent assurance report was prepared by the Office of the Auditor General of New Brunswick on the Department of Finance and Treasury Board and its loss of earnings due to injury payment mechanisms in Parts 1 and 2 compared to Part 3. Our responsibility was to provide objective information, advice, and assurance to assist the Legislative Assembly in its scrutiny of the Department of Finance and Treasury Board with respect to these mechanisms.

All work in this audit was performed to a reasonable level of assurance in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3001 – Direct Engagements set out by the Chartered Professional Accountants of Canada (CPA Canada) in the CPA Canada Handbook – Assurance.

AGNB applies the Canadian Standard on Quality Management 1 – Quality Management for Firms That Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements. This standard requires our office to design, implement, and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

In conducting the audit work, we have complied with the independence and other ethical requirements of the Rules of Professional Conduct of Chartered Professional Accountants of New Brunswick and the Code of Professional Conduct of the Office of the Auditor General of New Brunswick. Both the Rules of Professional Conduct and the Code are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour.

In accordance with our regular audit process, we obtained the following from management:

- confirmation of management's responsibility for the subject under audit
- acknowledgement of the suitability of the criteria used in the audit
- confirmation that all known information that has been requested, or that could affect the findings or audit conclusion, has been provided
- confirmation that the findings in this report are factually based

Period covered by the audit:

The audit covered the period between January 1, 2020 to December 31, 2022. This is the period to which the audit conclusion applies. However, to gain a more complete understanding of the subject matter of the audit, we also examined certain matters outside of this period as deemed necessary.

Date of the report:

We obtained sufficient and appropriate audit evidence on which to base our conclusion on December 8, 2023, in Fredericton, New Brunswick.

Pandemic Preparedness and Response – Department of Education and Early Childhood Development

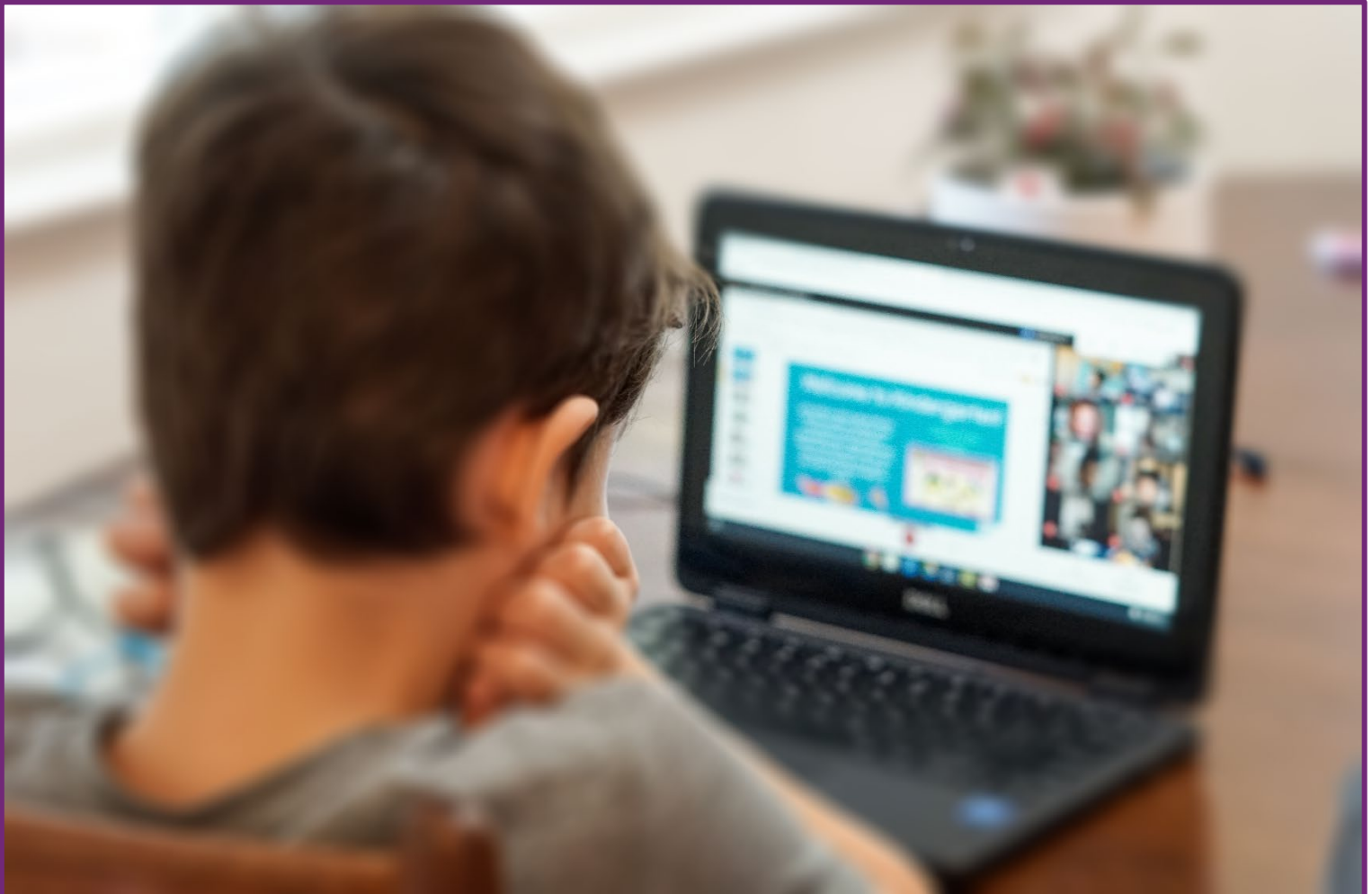
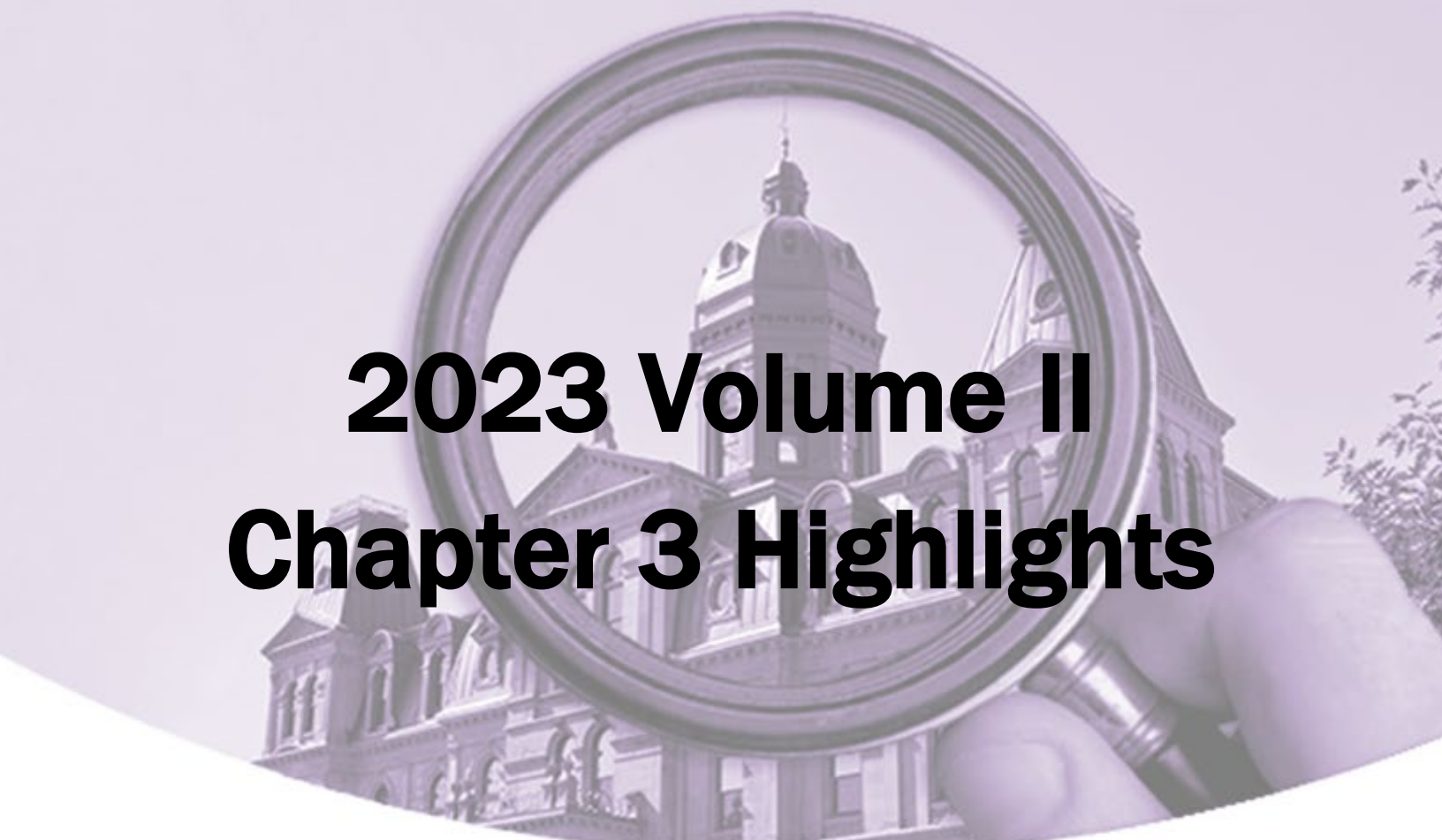


Table of Contents

Chapter Highlights	16
About the Audit	17
Background.....	19
Lack of Updated Plans and Training.....	20
Return to School Plan was Consistent with Directives	20
Guidance was Consistently Reflected in School Operational Plans	21
Adequate Central Services Support.....	21
Appendix I: Recommendations and Responses.....	26
Appendix II: Audit Objective and Criteria	28
Appendix III: Independent Assurance Report.....	29



2023 Volume II

Chapter 3 Highlights

School operational plans were kept updated and remained consistent with the guidance provided

Issues with collective agreement provisions were successfully addressed

Air quality concerns were known and plans have been developed to address issues

We found that the Return to School Plan was consistent with directives and adequate central services support was provided to the districts

Overall Conclusions

- The Department responded effectively to the COVID-19 pandemic by continuing to provide public education and protecting the health and safety of students.
- Improvements can be made in planning, training and communication to better prepare for future disruptions to business continuity.

About the Audit

Introduction to the Audit

- 3.1 The Department of Education and Early Childhood Development (the Department) is responsible to provide public education for all children from kindergarten (K) through grade 12. It is comprised of two sectors, anglophone and francophone. Each sector is responsible for its own curriculum, student services and assessment.

Why we Chose this Topic

- 3.2 A motion was passed in the Legislative Assembly on March 31, 2022, requesting that our Office undertake a review of the provincial government's response to the COVID-19 pandemic.
- 3.3 As of October 1, 2022, over 102,000 children in New Brunswick were enrolled in the K-12 school system.
- 3.4 The COVID-19 pandemic impacted the education system, including public health lockdowns, school closures, and staff and student absences due to illness.

Auditee

- 3.5 The auditee was the Department of Education and Early Childhood Development, and we also obtained audit evidence from the seven school districts.

Audit Scope

- 3.6 Our audit scope included educational services for K-12 and covered the period from **March 11, 2020** (World Health Organization declared COVID-19 outbreak a global pandemic) to **March 14, 2022** (Province lifted emergency restrictions for the second time). We examined information outside this period as we deemed necessary. See details in Appendix II and III.

Audit Objective

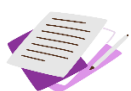
- 3.7 Our audit objective was to determine if the Department responded effectively to the COVID-19 pandemic by:
- continuing to provide public education (grades K-12)
 - protecting the health and safety of students throughout the pandemic

Conclusion

- 3.8 The Department responded effectively to the COVID-19 pandemic by continuing to provide public education and by protecting the health and safety of students throughout the pandemic. However, improvements can be made in the areas of planning, training and communication that can better prepare the education system for future disruptions to business continuity.

Summary of Findings

- 3.9 The Department:



did not ensure updated pandemic plans were in place prior to the COVID-19 pandemic



acted quickly to support districts in the creation and upkeep of operational plans, aligned with central government, Public Health, and Public Safety



supported districts with the provision of central services including negotiation of memoranda to collective agreements, capital infrastructure and transportation. However, we noted improvements in the areas of hybrid learning, coordination, and communication



evaluated and reported on aspects of the pandemic response such as mechanical ventilation, return to school plans, the laptop subsidy program, and outbreak management processes



took actions to address deficiencies, however, not all actions were complete as of the time of this work



did not ensure emergency management training was provided



does not have plans to undertake an after-action review

Background

- 3.10 The Department is responsible to:
- establish educational goals and standards
 - establish service goals and standards
 - provide a provincial education plan
- 3.11 The Department may:
- prescribe or approve instructional organization, programs and services as well as evaluation procedures
 - establish policies related to education, health and well-being of staff and students, student transportation and school infrastructure
- 3.12 Regulation 84-7 under the *Emergency Measures Act* authorizes the New Brunswick Emergency Measures Organization (NBEMO) to be responsible for stimulating and coordinating emergency preparedness and for coordinating preparedness planning and training by departments of the Government of New Brunswick. Under this legislation, the Department is to develop policies, plans and guidelines for school authorities for the protection of students during an emergency.
- 3.13 Data from the Department reports that New Brunswick students lost approximately 17 weeks of learning time due to full closure as a result of COVID-19. Student attendance was impacted throughout the pandemic as demonstrated by a 30 percent increase in average days absent per student rising from 1.15 days in the last three months of 2018 to 1.50 days during the pandemic.

Lack of Updated Plans and Training

- 3.14 Given the importance of continuity of educational services, especially for longer term and/or widespread emergencies, an updated business continuity plan is crucial. While the Department had a business continuity plan that was developed for the H1N1 Influenza Pandemic in 2009, it was not updated and had not been tested. Despite this, the Department did react quickly and established a new plan in March 2020.
- 3.15 Emergency plans were established prior to the pandemic for events such as bomb threats, vandalism, etc., however, no emergency training was provided prior to or during the pandemic. Training had not yet been completed as of July 2023.

Recommendations

- 3.16 We recommend the Department of Education and Early Childhood Development ensure that a business continuity plan is kept up to date, reflects the specific educational needs for potential long-term emergencies (including pandemics) and is periodically tested according to a predefined schedule.
- 3.17 We recommend the Department of Education and Early Childhood Development ensure adequate training is provided to staff identified with key roles and responsibilities in business continuity plans according to a predefined schedule.

Return to School Plan was Consistent with Directives

- 3.18 Schools were first closed March 16, 2020, and some educational services resumed remotely on April 6, 2020. By summer 2020, the Department was working closely with WorkSafeNB, the Department of Health and school districts, planning for the return of teachers and students to schools in September. The Department developed a Return to School Plan with the objective of limiting the spread of COVID-19 while providing for quality education and student services.

- 3.19 The COVID-19 cabinet committee reviewed and approved the Department's plans for the 2020-2021 school year. Based on our audit work we were able to determine the Return to School Plan was consistent with the direction of government and the advice and recommendations of Public Health and Public Safety.

Guidance was Consistently Reflected in School Operational Plans

- 3.20 School operational plans were created by schools using guidance and templates provided in the Departmental Return to School Plan and Healthy and Safe School materials. The districts reviewed the plans in consultation with their health and safety coordinators and provided support to schools in the updating of their operational plans.
- 3.21 Our audit work concluded that school operational plans were up to date and consistent with direction that was provided by the Department based on guidance provided by Public Health, and Public Safety.

Adequate Central Services Support

- 3.22 We evaluated whether or not the Department provided adequate central services support to the districts.

Negotiation of Memoranda to Collective Agreements

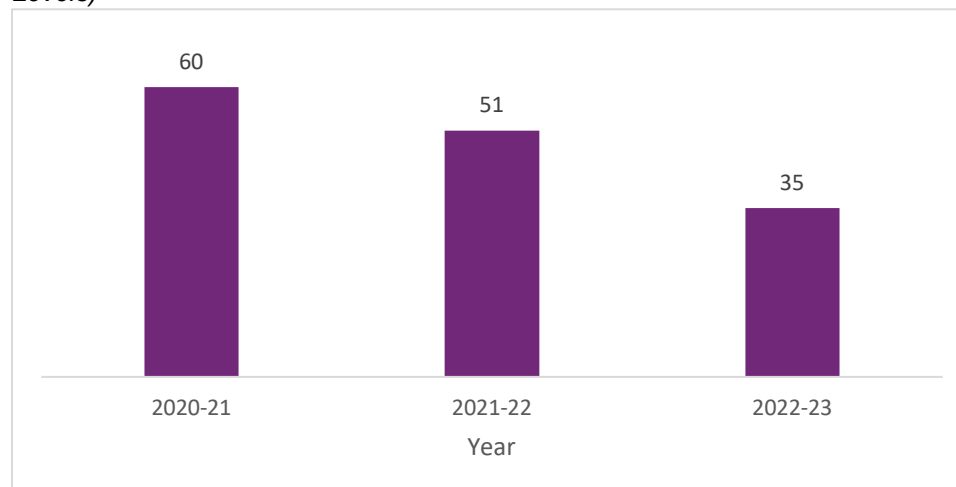
- 3.23 The Department of Finance and Treasury Board (FTB) provided support to departments in the area of health and safety, critical staffing and union relations. The employees within the Department and districts belong to five different union groups, however, none of the collective agreements contained sufficient flexibility to allow for the many circumstances (e.g., working hours, worker mobility, sick leave, etc.) that arose during the pandemic. The Department did provide support by working closely with FTB to successfully address the gaps through the development of several memoranda of understanding and letters of agreement.

Capital Infrastructure – Air Quality

- 3.24 In 2020-21, the Department reported that 60 of 294 schools did not have integrated mechanical ventilation systems. Between 2021 and 2023 an additional six schools were identified as requiring mechanical ventilation improvements. Two consulting firms were hired to measure carbon dioxide (CO₂) levels in a sample of rooms at these 60 schools. Results did not demonstrate serious health or safety concerns.

- 3.25 By fall 2021, due to air quality and its possible correlation to COVID-19, the Department began working with the Department of Transportation and Infrastructure (DTI) to better understand outbreaks and mechanical ventilation systems in schools.
- 3.26 The Department distributed two air filtration units per classroom, in the schools lacking mechanical ventilation. In addition, the Department undertook efforts to install mechanical ventilation systems in schools without one. Mechanical ventilation systems were installed in nine schools in 2022-23. The Departmental 2022-23 multi-year capital budget indicates that upgrades to integrated mechanical ventilation will be complete for all schools by 2026.
- 3.27 CO₂ levels are published on the departmental website. Testing is risk-based, schools who have a mechanical ventilation system are tested for one year after installation. Schools that demonstrate improved readings, CO₂ levels below 1,500 parts per million (ppm) through mechanical ventilation improvements or other causes are not retested in future years. Therefore, schools that are retested did not show sufficient improvement in CO₂ levels. Exhibit 3.1 shows a decrease in the number of schools who did not meet optimal CO₂ levels.

Exhibit 3.1 – Number of Schools Tested (Did Not Show Sufficient Improvements in CO₂ Levels)

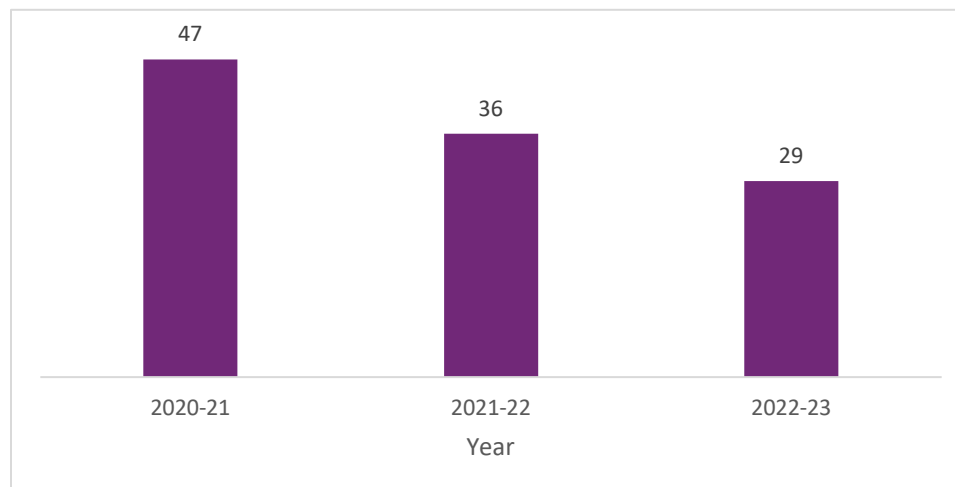


Source: Prepared by AGNB with information from the Department (unaudited)

- 3.28 WorkSafeNB sets the threshold for concern for CO₂ at 5,000 parts per million (ppm) over an eight-hour period. Information provided by the Department shows that no schools had peak or average CO₂ levels over 5,000 ppm in any of the years reported (2020-2021, 2021-2022 and 2022-2023).

- 3.29 Data shows a reduction in the number of schools with CO₂ levels above 1,500 ppm from 47 schools in 2020-21 to 29 schools in 2022-23. Although deemed safe, rooms with CO₂ levels above 1,500 ppm are less than optimal for learning when tested following peak periods of stagnation. We examined departmental data and found schools exceeding 1,500 ppm were as shown in Exhibit 3.2.

Exhibit 3.2 – Number of Schools With Peak CO₂ Levels Above 1,500 ppm



Source: Prepared by AGNB with information from the Department (unaudited)

Capital Infrastructure – Laptops

- 3.30 The Return to School Plan for September 2020 required students in grades 9-12 to have a device to support a hybrid model of learning (at home and school). The Department launched the laptop subsidy program to provide financial assistance for low to middle income families to purchase laptops. During the 2020-2021 school year, the Department reported that a total of 8,600 students were financially supported.
- 3.31 As schools pivoted to online learning, it quickly became apparent that many older schools had insufficient internal network capacity to support increased demands. In September 2020, only new schools had adequate internal network wiring to support online meetings with large numbers of people. The Government of Canada provided \$39.79 million to New Brunswick through the Safe Return to Class Fund and a portion of that funding was used to ensure schools and classrooms had improved network capacity. The Department reported that by June 2021, the project was complete.

Pupil Transportation

- 3.32 The *Education Act* authorizes the Minister to establish policies and guidelines with respect to student transportation. Regulation 2001-51 under the Act states that it is the responsibility of the district superintendents to provide student transportation.

- 3.33 The Transportation Policy on the Departmental website states that the Department is “*committed to ensuring students are transported to and from school in a secure manner.*” The Department established directives for student transportation during the pandemic that were reviewed by central government.
- 3.34 As the Department began to prepare for the 2020-21 school year, it was recognized that social distancing, disinfecting and increasing the numbers of buses and drivers would be required. The Department:
- procured 60 buses a year earlier than planned
 - asked parents and guardians who were able to do so, to transport their children to and from school
 - reformulated bus routes
 - sourced products for disinfecting buses
 - supported bus driver recruitment
 - increased bus driver training
- 3.35 The Department documented procedures and provided online training videos to assist drivers in learning the new protocols. Additionally, they supported districts by advertising and promoting driver recruitment and providing opportunities for additional training.
- 3.36 By September 2021, guidance was provided in the Healthy and Safe Schools documents, and buses returned to regular capacity. There were still driver shortages, so the Department continued to provide increased opportunities for bus driver training.

Virtual Learning – Training

- 3.37 Training provided to teachers on virtual learning was ad hoc and provided at the district level. Teachers, in turn, were tasked with training students on how the technology worked. There was no centralized coordination or oversight by the Department; thus, no way for them to know how well things were going or where the gaps were. The Department informed us that by October 2020, some teachers still could not sign into Microsoft Teams (the software provided as the online learning platform). Teachers expressed their concerns that training was limited to how to use the technology tool itself and not how to provide effective remote learning.

Recommendation

- 3.38 We recommend the Department of Education and Early Childhood Development ensure consistent, appropriate virtual learning training is provided to district staff.**

Communications

- 3.39 The New Brunswick Provincial Pandemic Coordination Plan (PPCP) states that the Department is responsible to communicate government decisions consistently to relevant staff, the public education system, and families. While the Department did not have a pandemic communications plan pre-pandemic, they reacted quickly to develop communication strategies.
- 3.40 The Department established a toll-free number to assist in answering questions and districts provided support with the goal of reducing calls going directly to schools. Communications were initially managed at the school level, but due to unmanageable volumes, were moved to the district.
- 3.41 Communications from Public Health were often technically complex, last minute, and not always in both official languages. Departmental staff noted the lack of translation resources during periods of heightened planning and communications.

Recommendation

- 3.42 We recommend the Department of Education and Early Childhood Development ensure that a communications plan is in place for similar future emergencies, and it should incorporate lessons learned.**

Planning Evaluation / Reporting

- 3.43 We noted the Department has evaluated and reported upon various aspects of the pandemic response plan. The departmental website contains public reporting on the return to school plans, assessment and evaluation, air quality and network infrastructure in schools. Annual reports are also available online, detailing actions that supported the response to the pandemic.
- 3.44 However, the Department has not performed and has no current plan to perform an after-action review. Such a review would inform planning for other potential emergencies, by detailing what worked well, what did not, and where the material risks are.

Recommendation

- 3.45 We recommend the Department of Education and Early Childhood Development ensure a comprehensive after-action review is completed to identify areas for improvement.**

Appendix I: Recommendations and Responses

Par. #	Recommendation	Department's Response	Target Implementation Date
We recommend the Department of Education and Early Childhood Development:			
3.16	Ensure that a business continuity plan is kept up to date, reflects the specific educational needs for potential long-term emergencies (including pandemics) and is periodically tested according to a predefined schedule.	Agreed. Updated Business Continuity Planning (BCP) began during the spring of 2023 and is currently being updated. This document will continue to evolve to meet circumstances.	Updated BCP submitted to Executive Council Office (ECO) July 1, 2023. Modifications will be ongoing.
3.17	Ensure adequate training is provided to staff identified with key roles and responsibilities in business continuity plans according to a predefined schedule.	Agreed. Training plan currently being developed.	Appropriate training to be included in staff training plans beginning in 2024.
3.38	Ensure consistent, appropriate virtual learning training is provided to district staff.	Agreed. Financial support for use of virtual tools is now including in onboarding and ongoing professional learning for teachers.	Implemented
3.42	Ensure that a communications plan is in place for similar future emergencies, and it should incorporate lessons learned.	Agreed. As part of BCP referenced above.	As above

Par. #	Recommendation	Department's Response	Target Implementation Date
We recommend the Department of Education and Early Childhood Development:			
3.45	Ensure a comprehensive after-action review is completed to identify areas for improvement.	Agreed. ECO is leading a comprehensive after-action review of which the Department will be a part.	Underway

Appendix II: Audit Objective and Criteria

The objective and criteria for our audit of the Department of Education and Early Childhood Development's response to the Pandemic are presented below. The Department of Education and Early Childhood Development and their senior management reviewed and agreed with the objective and associated criteria.

Objective 1	To determine if EECD responded effectively to the COVID-19 pandemic by: • continuing to provide public education, K-12 • protecting the health and safety of students
Criterion 1	The Department should have ensured that plans were in place for the continuation of education while protecting the health and safety of students, throughout the pandemic.
Criterion 2	The Department should have enabled the school districts in the implementation of their pandemic response by providing central services including: • negotiation of memoranda to collective agreements • teacher education and certification • human resource services • budgeting and accounting services • capital infrastructure • transportation framework
Criterion 3	The Department should have evaluated the implementation of the pandemic response plans and publicly reported the outcomes.
Criterion 4	The Department should have taken corrective action against observed deficiencies to ensure the effective implementation of plans.

Appendix III: Independent Assurance Report

This independent assurance report was prepared by the Office of the Auditor General of New Brunswick on the Department of Education and Early Childhood Development and its response to the COVID-19 pandemic in the context of public education from kindergarten to Grade 12. Our responsibility was to provide objective information, advice, and assurance to assist the Legislative Assembly in its scrutiny of the Department of Education and Early Childhood Development on its pandemic response practices.

All work in this audit was performed to a reasonable level of assurance in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3001 – Direct Engagements set out by the Chartered Professional Accountants of Canada (CPA Canada) in the CPA Canada Handbook – Assurance.

AGNB applies the Canadian Standard on Quality Management 1 – Quality Management for Firms That Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements. This standard requires our office to design, implement, and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

In conducting the audit work, we have complied with the independence and other ethical requirements of the Rules of Professional Conduct of Chartered Professional Accountants of New Brunswick and the Code of Professional Conduct of the Office of the Auditor General of New Brunswick. Both the Rules of Professional Conduct and the Code are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour.

In accordance with our regular audit process, we obtained the following from management:

- confirmation of management's responsibility for the subject under audit
- acknowledgement of the suitability of the criteria used in the audit
- confirmation that all known information that has been requested, or that could affect the findings or audit conclusion, has been provided
- confirmation that the findings in this report are factually based

Period covered by the audit:

The audit covered the period between March 11, 2020 (World Health Organization declared COVID-19 outbreak a global pandemic) to March 14, 2022 (Province lifted restrictions for the second time). This is the period to which the audit conclusion applies. However, to gain a more complete understanding of the subject matter of the audit, we also examined certain matters outside of this period as deemed necessary.

Date of the report:

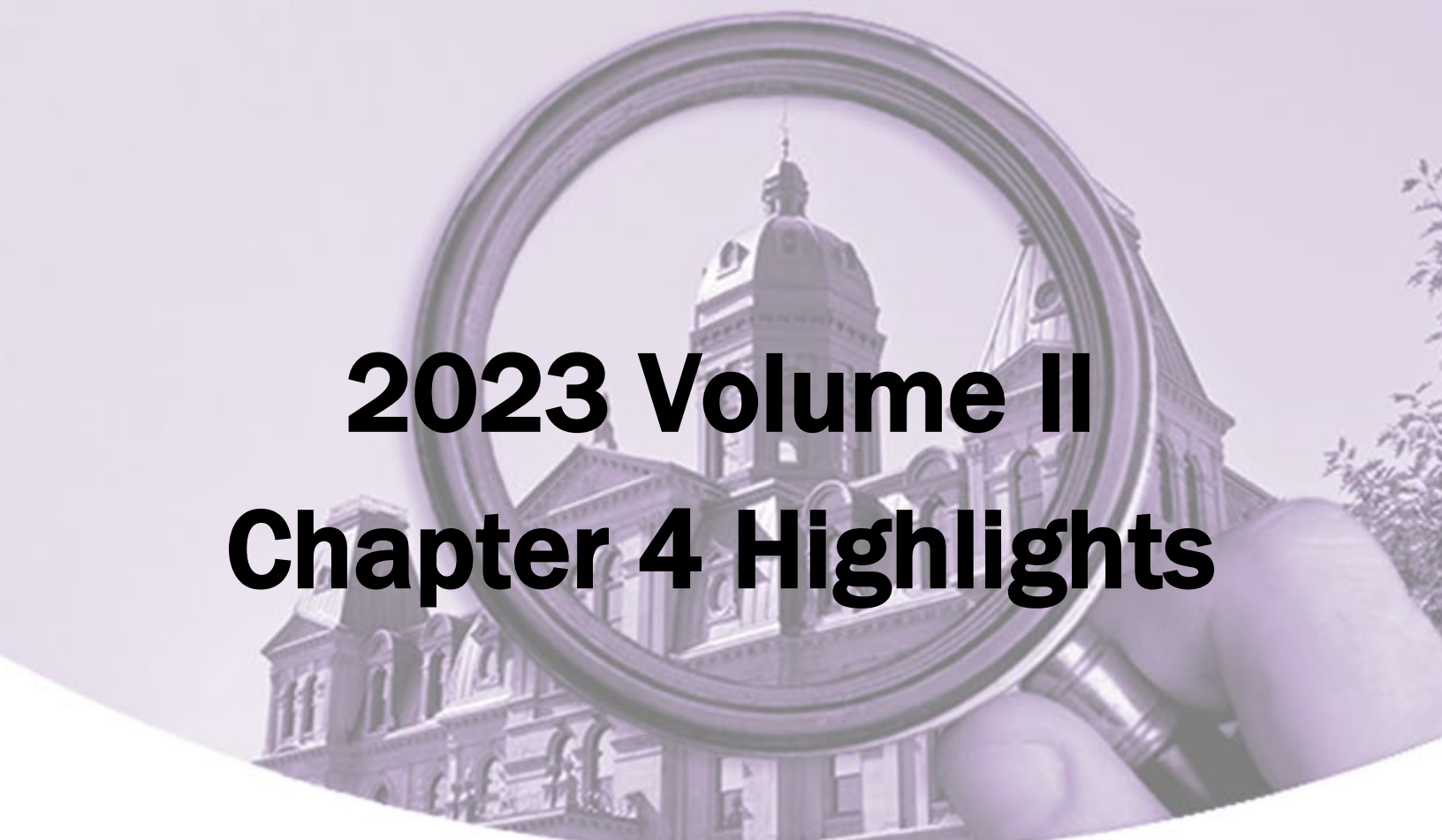
We obtained sufficient and appropriate audit evidence on which to base our conclusion on December 8, 2023, in Fredericton, New Brunswick.

COVID-19 Pandemic Response – Department of Health



Table of Contents

Chapter Highlights	31
About the Audit	32
Background.....	34
Lack of Useful Reporting	36
Key Performance Indicators Established but Not Monitored or Reported.....	36
Targets Were Not Adjusted as Situation Evolved.....	37
Testing.....	37
Incomplete Situation Reports	39
Testing Kit Inventory Not Formally Monitored.....	39
Case and Contact Management.....	41
RHAs Adjusted Staffing Levels.....	42
Standard Operating Procedures and Training Provided to Statistics Canada.....	43
Staffing Crisis Plan Lacked Clarity.....	43
Critical Care Nursing Initiative Established to Support Capacity.....	44
Over-Dependence on Key Personnel	44
Compassionate Travel Exemption Process Lacked Decision Criteria	45
Inconsistent Documentation Pertaining to Infection Prevention and Control.....	46
Lack of Documented Evidence to Substantiate Public Health Recommendations	47
Appendix I: Recommendations and Responses	48
Appendix II: Audit Objective and Criteria.....	52
Appendix III: Independent Assurance Report.....	53
Appendix IV: Quotes from the Frontline	54



2023 Volume II

Chapter 4 Highlights

Numerous staff consistently stepped up in the navigation of these unprecedented times	While various performance targets were established, outcomes were not consistently monitored, tracked, or used for decision-making	Department of Health was designated the lead for the pandemic health response
We found that the Department and Regional Health Authorities went above and beyond to support New Brunswickers during the pandemic		

Overall Conclusions

- The Department had numerous systems and procedures designed to reduce the spread of COVID-19.
- Areas for improvement were identified to assist in planning for future pandemics.

About the Audit

Introduction to the Audit

- 4.1 The Department of Health (the Department), more specifically the Office of the Chief Medical Officer of Health (OCMOH / Public Health), is responsible for the overall direction of public health programs in the province and works collaboratively with the Regional Health Authorities (RHAs) and other government and non-government health services providers.
- 4.2 Areas within Public Health's mandate are:
- disease and injury prevention
 - surveillance and monitoring
 - public health emergency preparedness and response

Why we Chose this Topic

- 4.3 A motion was passed in the Legislative Assembly on March 31, 2022, requesting that our Office undertake a review of the provincial government's response to the COVID-19 pandemic.
- 4.4 The COVID-19 pandemic represents a significant moment in history, impacting the lives of all New Brunswickers.
- 4.5 The Department was designated the lead for pandemic health response purposes and was responsible for many key aspects of the Province's response.

Auditee

- 4.6 The auditee was the Department of Health, and we also obtained audit evidence from the two regional health authorities.

Audit Scope

- 4.7 Our audit covered key operational areas intended to reduce the spread of COVID-19, including:
- testing
 - contact tracing
 - contact management
 - infection prevention and control guidance

- 4.8 We met with departmental and RHA staff, including several front-line workers. Quotes from the front-line obtained from some of our interviews can be found in Appendix IV. Our work included the OCMOH's role in the travel exemption process.
- 4.9 Our audit scope covered the period from **April 1, 2020** to **March 31, 2022**. We examined information outside this period as we deemed necessary. Details pertaining to the audit objective, criteria, scope and audit approach can be found in Appendix II and III.

Audit Objective

- 4.10 The objective of this audit was to determine if the Department of Health had systems and procedures in place to effectively reduce the spread of COVID-19.

Conclusion

- 4.11 The Department and RHAs went above and beyond to support New Brunswickers during the COVID-19 pandemic. There are stories of numerous staff consistently stepping up in the navigation of these unprecedented times.
- 4.12 Our audit work has concluded that the Department had numerous systems and procedures designed to reduce the spread of COVID-19.

Summary of Findings

- 4.13 We have noted the following gaps that, if addressed, will improve responses to any future pandemics:



technology was lacking and data was not always used to support staffing-level decisions



while various performance targets were established, outcomes were not consistently monitored, tracked or used for decision-making



there was inconsistent record keeping and documentation pertaining to infection and prevention control decisions



there was a lack of established criteria to support decision outcomes related to exemption requests escalated to the Chief Medical Officer of Health

Background

- 4.14 The Provincial Contingency Plan for Health-Related Communicable Diseases was originally developed in 2009 as part of the H1N1 influenza response. Updated in May 2019, the plan's focus was still based on an assumption a pandemic would be from a new strain of influenza. A provincial plan was updated in March 2020 outlining the roles and responsibilities for responding to public health events that are pandemic in nature.
- 4.15 According to the plan, the overall goal of pandemic response is to:
- minimize and prevent serious illness and overall deaths
 - minimize societal impacts
 - minimize economic disruption
- 4.16 OCMOH's role included overseeing the following:
- monitoring and surveillance
 - risk assessment and communications
 - public education
 - case and contact management
 - testing
 - vaccination
 - infection prevention and control
 - provision of specific health services and evidence-informed recommendations
- 4.17 The New Brunswick Health Emergency Operations Centre (HEOC) created a COVID-19 Pandemic Plan which was finalized on July 2, 2020, after the first wave of COVID-19 had occurred.
- 4.18 According to HEOC, the key components of an effective health response for which the Department is responsible are testing, contact tracing/case management and containment.

Testing

- 4.19 There were two types of testing used during the Province's response to the pandemic:
- Polymerase Chain Reaction (PCR)
 - rapid antigen detection tests, often called rapid tests or point of care testing (POCT)

Contact Tracing and Case Management

- 4.20 Case and contact management includes follow up for identified positive or probable cases, from a professional with specialized training. The individual's health condition is assessed, a determination is made as to whether additional health resources or supports are required, and exposures and links to other cases are obtained.
- 4.21 The three key components of contact tracing are:
- case interview/contact identification
 - contact listing and risk stratification
 - contact follow up

Containment

- 4.22 Containment of outbreaks was led by Public Health with guidance from the Public Health Agency of Canada. Quarantine and other control measures were put in place such as physical distancing, and personal protective equipment at workplaces, some of which were inspected by WorkSafeNB and Public Health Inspectors.
- 4.23 Other control measures put in place by the Province related to restrictions on travel. While the majority of travel exemptions were managed by the then Department of Public Safety, complex cases were escalated to the OCMOH.

Pandemic Task Force Established

- 4.24 A Pandemic Task Force (PTF) was established by the Department in April 2020 and was vested with operational decision-making authority and clinical direction with respect to the pandemic response for all aspects of the health care system, including the Regional Health Authorities, Extra-Mural/Ambulance New Brunswick Inc., primary care and the long-term care system. Composed of an infectious disease specialist, an RHA Chief of Staff, and the Chief Medical Officer of Health, this task force reported directly to the Clerk of the Executive Council through the Deputy Minister of Health.
- 4.25 The Deputy Minister chaired the meetings, supported by the Department of Health's executive management committee. The PTF met every weekday and on weekends as necessary. This schedule was subject to change based on the need to respond to the pandemic situation. The PTF called upon health professionals with relevant experience to provide expertise to inform and/or validate its decisions, where deemed appropriate. Input was also sought from the Department, namely Public Health, by Cabinet when developing response plans, restrictions, and public messaging, which would inform the mandatory orders.

Lack of Useful Reporting

- 4.26 An overall theme of our findings was that while data was available, it was not always used, analyzed, and reported upon in order to effectively support key decisions. Antiquated technologies, paper-based records, quick turn around times, and staff shortages were some of the contributing factors to this gap.
- 4.27 Information pertaining to established targets and staffing capacity were captured at the regional levels pertaining to COVID-19 testing, case management, and contact tracing. However, data often was not compiled into a formal report or accessible on a platform, such as a dashboard, that would inform the Department of performance against targets or where critical staffing shortages were.
- 4.28 An important component of any public health response is the ability to adjust staff capacity for case management, contact tracing, and testing in response to changing conditions. The Department did, as part of its well-established processes, verbally discuss staffing capacity shortages with regions on a regular basis. Staff informed us this could be often several times a day. While we recognize the immense dedication and sacrifices made by many staff during this period, we have noted some process improvements to consider for any future emergencies of this nature.

Key Performance Indicators Established but Not Monitored or Reported

- 4.29 The Department established performance indicators for priority areas in its 2020 Pandemic Plan. Targets were set with documented expected outcomes and service levels. However, the Department did not monitor the level of achievement of the established targets.
- 4.30 We could obtain no reporting of levels of achievement of established performance indicators that would have gone to senior management, government decision-makers, or the public.

Targets Were Not Adjusted as Situation Evolved

- 4.31 With the exception of vaccination rates, targets established in early 2020 were never adjusted. As cases surged with the introduction of the Omicron variant, targets and processes set up by the Department were no longer relevant. The POCT strategy shifted; however, no new targets were created to determine if that strategy was effective. For example, the target of zero COVID spread remained, despite this level of spread being an unrealistic target during the Omicron wave.

Recommendation

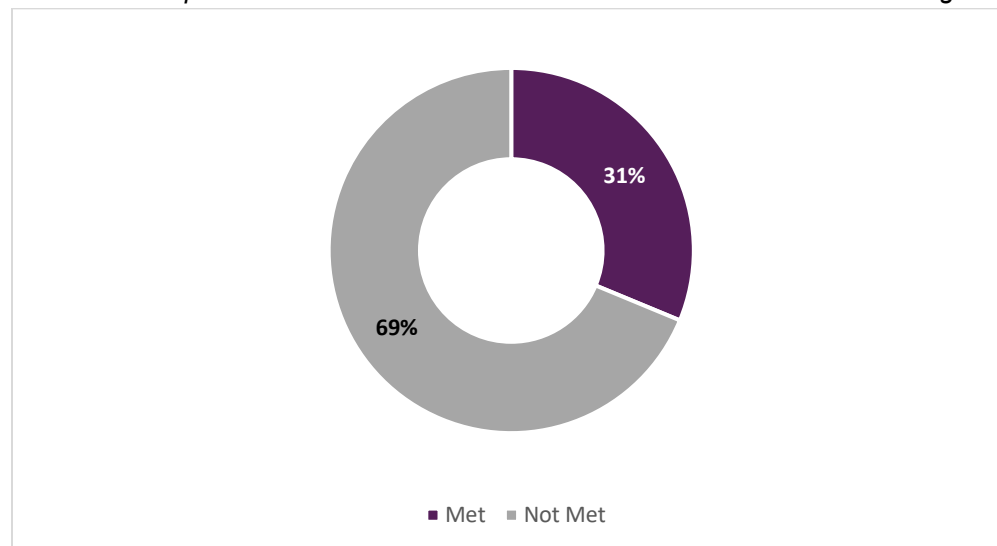
- 4.32 **We recommend the Department develop, monitor and report on established key performance indicators. Targets should be regularly reviewed for ongoing relevancy, and revised accordingly.**

Testing

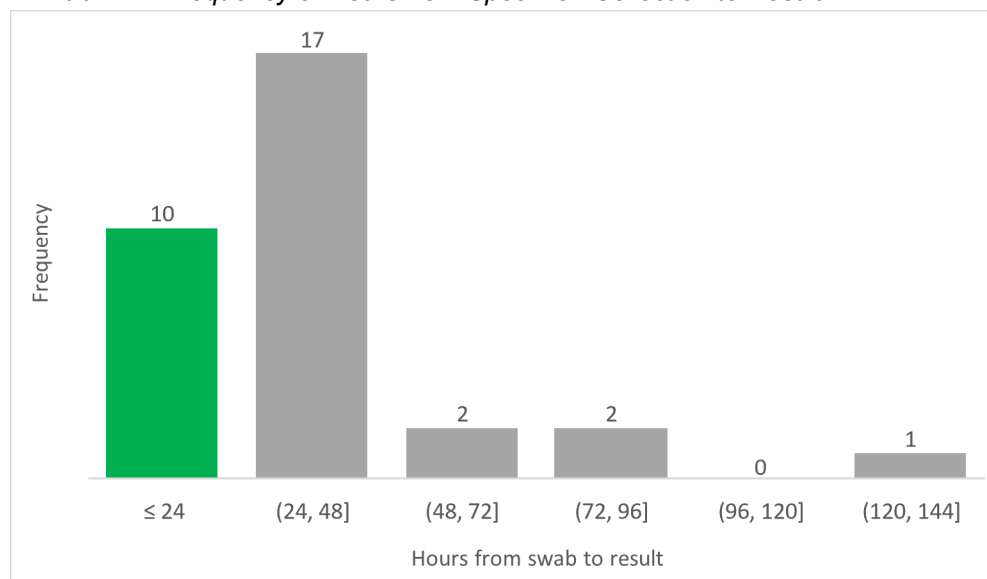
- 4.33 Testing is essential to identifying cases of COVID-19 and initiating the process of isolating those infected with the virus to reduce spread. PCR testing was the most common type of test used to detect COVID-19.
- 4.34 Specimens were collected for testing in various settings, including hospitals, long-term care, and assessment centres set up throughout the province.
- 4.35 RHA Assessment Centres collected specimens and were responsible for registering the results in the RHA Laboratory Information System. Results were then sent to Public Health and, if applicable, the ordering physician. Initially, RHAs were calling patients with test results; however, as the pandemic progressed, a Department-led outbound call centre was established to support the health regions. Once MyHealthNB was made available, this was used as a communication channel for patients.

- 4.36 Indicators established by the Department used to determine successful testing programs included:
- number of tests conducted per day
 - testing positivity rate
 - wait time from test referral to receiving results
 - availability of test supplies
- 4.37 Targets set by the Department pertaining to testing were:
- 24-hour average time from assessment to specimen collection
 - 24-hour average time from specimen collection to result
- 4.38 As data was not available at the Department, we obtained information from the RHAs for our audit purposes. In order to evaluate actual performance levels against targets, we had to obtain data from various information systems and patient files.
- 4.39 As part of our audit, we sampled data from 32 tests to determine specimen to collection turnaround time results. As shown in Exhibit 4.1 and 4.2, only 31% (10 of 32) met the established target of 24 hours, however, most tests 84% (27 of 32) were completed with results being provided within 48 hours. The longest time we observed in our sample was one test that took 144 hours (6 days) to obtain results.

Exhibit 4.1 – Specimen Collection to Result Turnaround Times vs. 24-Hour Target



Source: Prepared by AGNB with data from RHAs and the Department (unaudited)

Exhibit 4.2 – Frequency of Hours from Specimen Collection to Result

Source: Prepared by AGNB with data from RHAs and the Department (unaudited)

Incomplete Situation Reports

- 4.40 The Department monitored new cases reported, number of tests performed, and positivity rate in its daily situation reports until April 26, 2022. We sampled reports for 29 days during the pandemic and found the Department could not provide reported data for 34% of the days sampled.

Testing Kit Inventory Not Formally Monitored

- 4.41 Point of Care Tests (POCT) were an important component of managing the pandemic. Between January 2021 and December 2022, a total of 17,700,195 tests were received from the Federal Government. As of January 2023, the Province had distributed 17,127,735 tests to New Brunswickers. This was done via several distribution channels:
- RHA pick-up sites
 - libraries
 - municipalities
 - businesses

- First Nation communities
- The Department of Social Development
- New Brunswick Medical Society (physicians)

4.42 The Department did not have a formal way of tracking the demand for test kits and available inventory levels. During Fall 2021, distribution was based on a “first come first served” basis, but staff informed us of:

- long line-ups and challenges in managing flow of clients
- public frustration
- limited storage space at distribution sites resulted in stock being depleted daily

4.43 Therefore, the Department changed the POCT strategy partway through the pandemic. An appointment-booking system was created, but poor data systems still did not allow for adequate monitoring of inventory levels and distribution could not be matched with demand. Tests were distributed with no tracking done by the Department as to how, when, or if these tests were used. POCT wastage was not recorded. The approximate volumes of test used in specific sectors, based on data from May 2022 to November 2022, were as follows:

Sector	Approximate Volume of Tests (Every Four Weeks)
Social Development	300,000
Large Employers*	130,000
First Nations	8,508
*Large employers are those with 300 or more employees.	

Source: Prepared by AGNB with data from the Department (unaudited)

4.44 The approximate volume of tests used over a four week period for the Province was as high as 600,000 in early December 2022 and as low as 370,000 in January 2023. Documents provided by the Department indicated test availability could have been improved in rural locations and when demand was high. Nearing the end of the global emergency, in March 2022, the Department’s estimates indicate the POCTs were not being utilized adequately, however, staff informed us inventory data was unreliable.

Recommendation

- 4.45 **We recommend the Department of Health increase data-systems capacity to adequately monitor test inventory during a pandemic to ensure supply meets demand.**

Case and Contact Management

- 4.46 Contact tracing is a key public health measure to slow down or stop the spread of the virus. Throughout the pandemic, contact tracing was completed to contact those individuals who had been identified as having had a close contact with a probable or confirmed case of COVID-19 and to communicate public health requirements. The purpose of contact tracing is to:
- advise the individual about potential exposure to COVID-19
 - advise the person to self-monitor and seek healthcare if required
 - inform the person about any self-isolation requirements
- 4.47 The departmental indicators established to determine the effectiveness and capacity of contact tracing included:
- all contacts reached by Public Health and actively monitored
 - close contacts reached and actively monitored
 - all contacts reached in a timely manner
 - close contacts reached in a timely manner
- 4.48 The Department's established targets for contact tracing were as follows:

Contact Tracing Indicator	Target
All positive cases reached by Public Health and actively monitored within 24 hours	90%
Reach or actively monitor identified close contact after the results has been communicated to the positive case within 48 hours	100%

- 4.49 The Department informed us that these targets were set as a guideline, and that there was no intention to monitor or report on the level of achievement.

- 4.50 We sampled 36 positive test cases and determined that 97% were contacted about their positive status. 96% of the cases we sampled received case management from Public Health when it was applicable.
- 4.51 Of that sample, there were 15 positive tests that would have required contact tracing. We reviewed those to determine how many cases:
- had close contacts notified
 - had close contacts notified within 48 hours
- 4.52 We determined that:
- 100% of close contacts were notified
 - 67% of the close contacts were notified within the 48-hour established targeted timeframe
 - one contact from our sample was not notified for potential exposure for 142 hours (approximately six days)

RHAs Adjusted Staffing Levels

- 4.53 At the start of the pandemic, there was an informal process whereby a call for support was made to all trained staff. However, a very limited number of staff were trained in contact tracing, so nurses and managers travelled throughout the Province during the first wave to work in different zones.
- 4.54 Subsequently, each health zone created its own system for adjusting staff capacity. Public Health managers would assess what would be required for that day and, on an ad hoc basis, would reach out to other zones for assistance. Once the nurse supply was exhausted, registered dietitians and health inspectors were added to the training pool. Various other staff members were assigned non-clinical roles, such as assisting in case assignment.
- 4.55 Each manager charged with oversight of a particular health zone created the schedule for their zone. Although this was an ad hoc process, we found the RHAs were able to adjust for changes in demand relatively well.
- 4.56 We tested the RHAs' ability to adjust capacity by examining nine waves of positive cases across the seven health zones throughout the pandemic. We found in 47 of the 63 instances (75%), the RHAs were able to adequately adjust staff capacity in response to demand.

Standard Operating Procedures and Training Provided to Statistics Canada

- 4.57 Due to capacity issues, the Department outsourced some parts of contact tracing to Statistics Canada. We noted there were standard operating procedures developed and training provided.

Staffing Crisis Plan Lacked Clarity

- 4.58 The Department developed a Hospital Staffing Crisis Management Plan (HSCM). The plan denoted under what circumstances to move to the next level of action. For example, the progression from phase 1- 2 of the action plan, would be triggered with:
- significant hospital admissions, COVID cases and community spread
 - increasing staff/physician absenteeism
- 4.59 The lack of clear targets for moving from one phase to another contributed to confusion and differing interpretations amongst regions. Associated operational status reports provided to our office were incomplete and showed no evidence that the Department monitored the implementation of the established parameters for the different risk levels or phases.

Recommendation

- 4.60 **We recommend the Department of Health provide clear targets to support the decision-making process when moving between various phases of a staffing crisis action plan. This should form part of an up-to-date pandemic plan.**

Critical Care Nursing Initiative Established to Support Capacity

- 4.61 The Department established a Critical Care Nursing Deployment Initiative in early January 2022 that ran until March 1, 2022. The intent was to support critical care staffing needs due to an increase in staff absences caused by the Omicron variant.
- 4.62 Nurses were offered incentives to participate, including a \$1000 sign-on bonus, an additional weekly premium pro-rated (\$1000 per 37.5 hours worked), 15 hours of vacation time per 37.5 hours worked to a maximum of 75 hours, as well as travel, lodging and meal compensation.
- 4.63 Statistics pertaining to the program were as follows:
- 252 inquiries
 - 136 applications
 - 32 applications screened in
 - 27 applications accepted and nurses deployed accordingly
- 4.64 The Department did not formally review the efficacy of the program, and we were unable to obtain assurance that the initiative was successful in meeting the identified need.

Recommendation

- 4.65 **We recommend the Department of Health review the efficacy of the critical care nursing initiative to determine if it accomplished its intended objectives and note any future improvements should the need arise again.**

Over-Dependence on Key Personnel

- 4.66 Public health guidance would pivot quickly in response to changing epidemiological conditions. Changing plans meant modifying associated guidance documents, often several times within a short period of time. Senior leadership and staff informed us that key staff were relied upon to continue performing their day-to-day tasks, as well as the COVID-19 emergency work and that this continued for

months on end. This has reportedly led to exhaustion, fatigue, mental health challenges, and in some cases job changes or resignations.

- 4.67 The Department does not have a staffing contingency plan that would reduce reliance on key personnel. Such efforts would allow the right staff to be utilized for emergency purposes, while allowing other staff within the Department, or Government, to continue to perform day-to-day duties. We acknowledge a great deal of work was done under the “One Team One GNB” approach, providing much needed assistance across various departments where possible. However, there were key roles within the Department that were unable to be backfilled due to a lack of cross-trained staff.

Recommendation

- 4.68 **We recommend the Department of Health develop a contingency plan, as part of its business continuity planning, that outlines back-up procedures for key personnel, both at the Department and regional levels.**

Compassionate Travel Exemption Process Lacked Decision Criteria

- 4.69 The compassionate travel process established by the then Department of Public Safety included escalation to the OCMOH for cases in which “the reason for applying is unclear or a decision cannot be discerned based on the information provided”. A total of 314 applications were referred to the OCMOH.
- 4.70 Due to the risk and sensitivity pertaining to an exemption process such as this, we audited the existence of:
- established decision making criteria, that were equitably applied to all
 - adequate documentation to support the decision
- 4.71 We determined there were no established decision-making criteria that would support decisions and ensure consistent application. In our sample of 25 cases, we determined that documentation pertaining to the rationale behind the decision was available for only 16 applications (64%).

Recommendation

4.72 We recommend the Department of Health ensure:

- decision criteria are established and consistently applied for any process which may result in exceptions for adherence to mandatory orders
- rationale used for decision-making for exemptions is well-documented

Inconsistent Documentation Pertaining to Infection Prevention and Control

- 4.73 The PTF was vested with operational decision-making authority and clinical direction with respect to the Infection Prevention and Control (IPC) measures specific to the pandemic response. It was comprised of the Chief Medical Officer of Health, a lead physician from each of the two Regional Health Authorities, and it called upon other health experts to inform and/or validate its decisions.
- 4.74 The PTF communicated clinical direction via memoranda distributed to staff in hospitals, RHAs, Extra-Mural/Ambulance New Brunswick Inc., the primary care sector, and the long-term care system.
- 4.75 Our office reviewed 35 IPC memoranda to determine if guidance provided to the healthcare system was based on evidence. We noted that:
- 31 were substantiated with expert opinion, or had sufficient evidence
 - in 1 case, directives were provided by the Deputy Minister regarding the movement of physicians and staff outside the province
 - in 3 instances, the Department could provide no records or supporting documentation for its IPC policy decisions
- 4.76 We were told the PTF decision making worked via consensus, however, record keeping was such that no clear evidence of deliberation was retained.

Lack of Documented Evidence to Substantiate Public Health Recommendations

- 4.77 Our office selected a sample of 33 OCMOH recommendations and asked the Department to provide evidence-based documentation to substantiate the decisions. The Department was unable to provide requested documentation, acknowledging that they “did not create a compendium or a repository of all of the scientific articles, papers, publications and analyses it consulted during the pandemic and therefore we cannot provide a fulsome and detailed list of all of the evidence consulted and used when recommendations were being formulated.”

Recommendation

- 4.78 **We recommend the Department of Health ensure the development and retention of adequate documentation to substantiate public health measures.**

Appendix I: Recommendations and Responses

Par. #	Recommendation	Department's Response	Target Implementation Date
We recommend the Department of Health:			
4.32	develop, monitor and report on established key performance indicators. Targets should be regularly reviewed for ongoing relevance and revised accordingly.	The Department of Health agrees with the need to monitor and report on key performance indicators. The Department will be participating in GNB's after-action pandemic review which will aim to update the provincial pandemic plan based on the lessons learned from the COVID pandemic, including recommendations from this report.	By end of 2024-25

Par. #	Recommendation	Department's Response	Target Implementation Date
We recommend the Department of Health:			
4.45	increase data-systems capacity to adequately monitor test inventory during a pandemic to ensure supply meets demand	The Department of Health agrees with the recommendation. The Department will be participating in GNB's after-action pandemic review which will aim to update the provincial pandemic plan based on the lessons learned from the COVID pandemic, including recommendations from this report.	By end of 2024-25
4.60	provide clear targets to support the decision-making process when moving between various phases of a staffing crisis action plan. This should form part of an up-to-date pandemic plan	The Department of Health agrees with the recommendation. The Department will be participating in GNB's after-action pandemic review which will aim to update the provincial pandemic plan based on the lessons learned from the COVID pandemic, including recommendations from this report.	By end of 2024-25

Par. #	Recommendation	Department's Response	Target Implementation Date
We recommend the Department of Health:			
4.65	review the efficacy of the critical care nursing initiative to determine if it accomplished its intended objectives and note any future improvements should the need arise again	The Department of Health agrees on the need to assess all programs, such as the critical care nursing initiative to ensure they meet their intended purpose.	Ongoing
4.68	develop a contingency plan, as part of its business continuity planning, that outlines back-up procedures for key personnel, both at the Department and regional levels	The Department of Health agrees with this recommendation. The Department will update the department's business continuity plan based on the lessons learned from the COVID pandemic.	By end of 2024-25

Par. #	Recommendation	Department's Response	Target Implementation Date
We recommend the Department of Health:			
4.72	ensure: • decision criteria are established and consistently applied for any process which may result in exceptions for adherence to mandatory orders • rationale used for decision-making for exemptions is well-documented	The Department of Health agrees with the recommendation. The Department will be participating in GNB's after-action pandemic review which will aim to update the provincial pandemic plan based on the lessons learned from the COVID pandemic.	By end of 2024-25
4.78	ensure the development and retention of adequate documentation to substantiate public health measures	The Department of Health agrees that documentation related to meetings and decisions should be reinforced to ensure greater transparency on the decision-making process during health emergencies. The Department will ensure that enhanced record keeping practices are integrated into its health emergency operations.	Ongoing

Appendix II: Audit Objective and Criteria

The objective and criteria for our audit of the Department of Health's Pandemic Response are presented below. The Department reviewed and agreed with the objective and associated criteria.

Objective 1	To determine if the Department of Health had systems and procedures in place to effectively reduce the spread of COVID-19.
Criterion 1	The Department of Health should have adjusted capacity for case management, contact tracing, and testing in response to disease prevalence and in accordance with good practice.
Criterion 2	The Department of Health should have established targets based on good practice, monitored results, and taken corrective action when targets were not met.
Criterion 3	The Department should have provided evidence-based guidance to the healthcare system regarding COVID-related Infection Prevention and Control policies.
Criterion 4	The Office of the Chief Medical Officer of Health should have made evidence-based recommendations.
Criterion 5	The Office of the Chief Medical Officer of Health should have followed a defined travel approval process for applications referred to the Chief Medical Officer of Health.

Appendix III: Independent Assurance Report

This independent assurance report was prepared by the Office of the Auditor General of New Brunswick on the Department of Health. Our responsibility was to provide objective information, advice, and assurance to assist the Legislative Assembly in its scrutiny of the Department of Health on its response to the COVID-19 pandemic.

All work in this audit was performed to a reasonable level of assurance in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3001 – Direct Engagements set out by the Chartered Professional Accountants of Canada (CPA Canada) in the CPA Canada Handbook – Assurance.

AGNB applies the Canadian Standard on Quality Management 1 – Quality Management for Firms That Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements. This standard requires our office to design, implement, and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

In conducting the audit work, we have complied with the independence and other ethical requirements of the Rules of Professional Conduct of Chartered Professional Accountants of New Brunswick and the Code of Professional Conduct of the Office of the Auditor General of New Brunswick. Both the Rules of Professional Conduct and the Code are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour.

In accordance with our regular audit process, we obtained the following from management:

- confirmation of management's responsibility for the subject under audit
- acknowledgement of the suitability of the criteria used in the audit
- confirmation that all known information that has been requested, or that could affect the findings or audit conclusion, has been provided
- confirmation that the findings in this report are factually based

Period covered by the audit:

The audit covered the period between April 1, 2020 and March 31, 2022. This is the period to which the audit conclusion applies. However, to gain a more complete understanding of the subject matter of the audit, we also examined certain matters that occurred outside the audit period.

Date of the report:

We obtained sufficient and appropriate audit evidence on which to base our conclusion on December 8, 2023, in Fredericton, New Brunswick.

Appendix IV: Quotes from the Frontline

As part of our work, we interviewed several front-line workers to obtain insight into their experiences during the pandemic. This appendix contains excerpts from some of these interviews.

Frontline Worker	Interview Excerpts
Nurse	<i>“I worked 14-hour days 6 days per week for 7 weeks. That was to give the minimum level of care – to make sure no one was starving, people were hydrated and getting medications.”</i>
Paramedic	<i>“It was chaos.”</i> <i>“There were three separate instances where I received phone calls asking me to work in facilities because regular staff just left. In describing these situations, ‘horrendous’ is a nice term.”</i>
Doctor	<i>“I had trouble navigating the list of exposures provided – it was difficult to sort by anything besides alphabetically – not by region or by date. I would have liked to be able to sort by most recent, instead of just seeing the multiple exposures at A&W, for example.”</i> <i>“The people worked hard – people were definitely stretched – and I think having to manage patients who were totally upset because they couldn’t have visitors was hard on doctors.”</i>

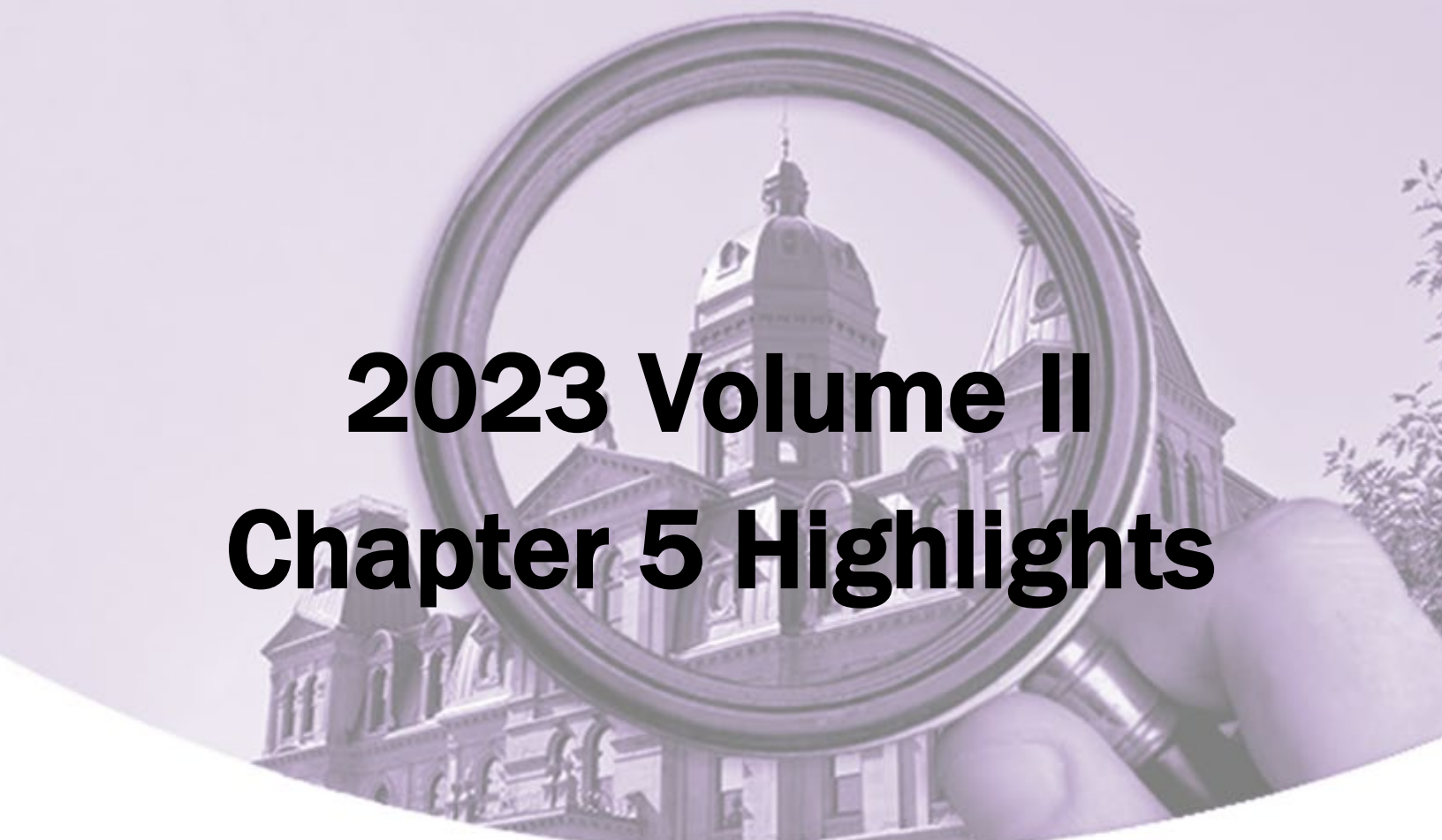
Source: Prepared by AGNB, unaudited

Pandemic Preparedness and Response – Department of Justice and Public Safety



Table of Contents

Chapter Highlights	56
About the Audit	57
Background.....	59
Clearly Defined Roles and Responsibilities.....	61
Detailed Operating Procedures and Training Materials.....	61
Conclusion	67
Appendix I: Recommendations and Responses.....	68
Appendix II: Audit Objective and Criteria	70
Appendix III: Independent Assurance Report.....	71



2023 Volume II

Chapter 5 Highlights

Clearly defined roles and responsibilities for registration program and border control

Traffic safety analysis conducted, however, backlogs still existed at borders

Key performance indicators not established for the hotel isolation program

We determined that key responsibilities under emergency planning were adequately carried out, however, departments lacked business continuity plans

Overall Conclusions

- The Department of Justice and Public Safety had adequate procedures in place to enforce border restrictions during the COVID-19 pandemic.
- New Brunswick Emergency Measures Organization (NBEMO), for the most part, fulfilled its mandate.



About the Audit

Introduction to the Audit

- 5.1 The Department of Justice and Public Safety (the Department) is responsible for the *Emergency Measures Act*, guiding public safety and emergency preparedness and response.

Border control and self-isolation were key public health measures resulting from the first-ever provincial state of emergency. New Brunswick Emergency Measures Organization (NBEMO), within the Department, is responsible for coordinating provincial emergency responses.

Why we Chose this Topic

- 5.2 In March of 2022, the Legislative Assembly passed a motion urging the government to request our Office perform work regarding the government's response to the COVID-19 pandemic.
- 5.3 The Department was at the forefront of the pandemic response, ensuring mandatory order restrictions were implemented and enforced.

Auditee

- 5.4 The auditee was the Department of Justice and Public Safety. Additional evidence was collected from the Canadian Red Cross and Service New Brunswick as required.

Audit Scope

- 5.5 Our audit scope included efforts taken to operationalize mandatory order restrictions and emergency planning and preparedness and covered the period from **March 11, 2020** (the date the World Health Organization declared COVID-19 a global pandemic) to **March 14, 2022** (the date the Province lifted restrictions for the second time). Where relevant, we considered documentation and events prior to, and after, this period.

Audit Objective

- 5.6 Our audit objectives were to determine if:
- the Department of Justice and Public Safety enforced border restrictions during the COVID-19 pandemic emergency
 - the New Brunswick Emergency Measures Organization fulfilled its mandate related to the COVID-19 pandemic emergency

Conclusion

- 5.7 We have concluded that the Department had adequate procedures in place to enforce border restrictions during the COVID-19 pandemic and NBEMO, for the most part, fulfilled its mandate. We have noted areas for improvements, should another emergency of this nature occur in the future.

Summary of Findings

- 5.8 The Department:



had clearly established roles and responsibilities, timely standard operating procedures and provided adequate training



implemented callback and enforcement programs



developed a traffic safety analysis, however, there were still significant backlogs at border control points



developed timely dashboard reporting



and NBEMO ensured most municipalities had up-to-date emergency plans in place, but not all government departments and agencies had business continuity plans



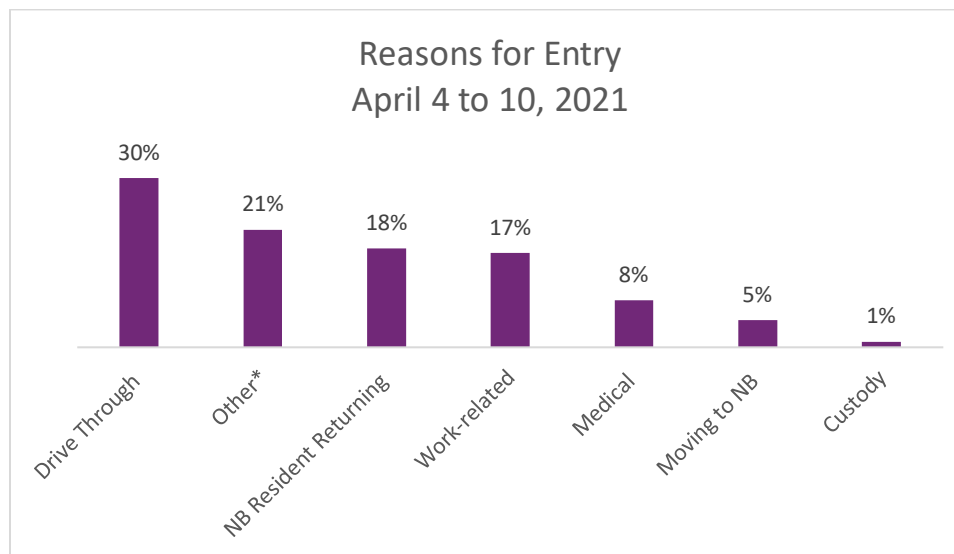
had a lack of established key performance indicators for the hotel isolation program



Background

- 5.9 The Department is responsible for:
- administering the *Emergency Measures Act* and operationalizing state of emergency declarations and mandatory orders
 - providing leadership in the areas of public order and community safety
 - providing and ensuring effective inspection and enforcement procedures
- 5.10 The New Brunswick Emergency Measures Organization:
- promotes the development of emergency programs at all levels of government encompassing prevention, preparedness, response and recovery
 - coordinates provincial emergency operations and supports communities, municipalities and regional service commissions with resources and information to ensure effective local response to major emergencies
- 5.11 The Province took unprecedented measures to protect the health and wellbeing of New Brunswickers during the COVID-19 pandemic. This response led to successive emergency mandatory orders, and the first-time closing of provincial borders.
- 5.12 Border control points were established on March 25, 2020 and ended July 31, 2021. Departmental data indicated that approximately 3.1 million vehicles passed through border control points with a refusal rate of 2.53% (approximately 78,000 vehicles).
- 5.13 On July 9, 2020, the Department released a pre-travel registration service for health screening and preparation of travel documentation. By September 21, 2021, a mandatory order required pre-travel registration for health screening and preparation of travel documentation. The Department and Service New Brunswick (SNB) created the New Brunswick Travel Registration Program (NBTR), which was a critical component of ensuring the mandatory orders relating to travel restrictions and self-isolation were enforced.

- 5.14 We reviewed one week of travel and determined the reasons people were crossing New Brunswick borders during the pandemic were as follows:



Source: Prepared by AGNB from JPS statistics (unaudited)

**“Other” category included reasons such as attendance at funerals, childcare needs, property owners, students returning, veterinary care, armed forces personnel, etc.*

Clearly Defined Roles and Responsibilities

- 5.15 We examined the roles and responsibilities for border control and the travel registration program, and noted a robust hierarchical structure was in place with clear chain of command for issue escalation and resolution.
- 5.16 The Department reassigned peace officers from other areas to staff border control, including forest rangers, commercial vehicle enforcement officers, and correctional officers. RCMP were available on-site at each border control point for law enforcement escalation.
- 5.17 The Department created an order interpretation team, who liaised with senior management on changing restrictions in the numerous mandatory orders, to provide consistent written interpretation to frontline staff.
- 5.18 We determined that the Department had clearly defined roles and responsibilities pertaining to the travel registration program and border control.

Detailed Operating Procedures and Training Materials

- 5.19 The Department had detailed standard operating procedures (SOPs) outlining border enforcement and NBTR practices, with updated versions issued as restrictions changed. We examined SOPs covering the following topics:
- callback (general, exceptions and automation)
 - travel registration
 - isolation enforcement and compliance
 - order interpretation team
 - border enforcement
 - vaccination
 - international travel
- 5.20 A detailed SOP was developed for the peace officers for border control, including authority to turn away travelers at the border and issue fines under the *Emergency Measures Act*, the *Motor Vehicle Act* and the *Provincial Offences Procedures Act*. The SOPs were created within a reasonable timeframe.

- 5.21 The Department implemented a quality assurance team to ensure border control points were operating consistently and in accordance with the restrictions. The team visited the various land, air and ferry control points, corrected inconsistencies and provided additional one-on-one training when required.

Traffic Mitigation Procedures Were Established

- 5.22 The Department prepared traffic mitigation procedures to ensure safety at border control points. Screening procedures would be temporarily halted if traffic line ups:
- resulted in highway safety concerns
 - interfered with on/off ramps or critical intersections
 - impeded first responder vehicles
- 5.23 A detailed risk assessment of border control point infrastructure for traffic safety was completed in the summer of 2020, with corrective actions taken by the Department. Color-coded frequent traveler passes were introduced in December 2020 to further expedite screening procedures.
- 5.24 Despite these efforts, backlogs did occur. Established targets, as noted below, were not always met or measured against, which led to the borders being opened and travelers passing through without screening or validation. Selective screening was implemented to randomly select travelers and determine if they were eligible for entry. Government acknowledged in the media that there were periods where wait times became excessive.

Border Checkpoint	Wait Time Target
Aulac	15 minutes
Campbellton	30 minutes
Tidnish	30 minutes
Bayfield	45 minutes
St. Jacques	60 minutes
Lac Baker	No target established
Matapedia	No target established
Digby	No target established
Air	No target established

Source: Prepared by AGNB based on information from the Department

Detailed Training and Orientation Materials

- 5.25 The Department developed various detailed training and orientation materials. Training on the protection of personal information, under applicable privacy legislation, was provided by the Chief Privacy Officer.

Online Travel Registration Program Improved Processes

- 5.26 In the initial months of the pandemic, there was no electronic system for travel registration and border enforcement. The Department used paper-based records, which were subsequently transcribed to spreadsheets. However, this information contained gaps and was often not timely. We examined a sample of 7,001 records and found that 339 (approximately 5%) were missing call-back phone numbers.
- 5.27 In July 2020, the Department and SNB developed the NBTR system that allowed travelers to preregister travel online, and border officers validated the travel information and applicable documentation (custody agreements, WorkSafeNB plans, proof of vaccination, etc.) at the border control points.
- 5.28 The Department and SNB released 15 successive iterations of the NBTR system for continuous improvement and adaptation to mandatory orders, incorporating staff feedback with evolution of fields and data captured.
- 5.29 Examination of the NBTR data demonstrated clear and consistent reasoning for refusal of travel into the province, as well as flagging travelers for isolation and confirming an isolation plan. Validated travel for those registered was also captured.
- 5.30 A robocalling system was established to automatically attempt to contact 100% of the travelers who were self-isolating and to record the outcomes. If the robocall system could not reach a traveler after four attempts, or the phone number provided was invalid or an international exchange, the system would create an exception report for manual follow-up with the callback team. These files would be referred for in-person inspection if the team was not able to reach the traveler.
- 5.31 The quality of data improved, as the system mandated completion of certain fields. We examined 305,461 travel records and found that 100% had at least one phone number listed. We also noted detailed record-keeping for both callback and in-person checks, including follow-up of items on the robocall exception report.
- 5.32 Due to the unprecedented collection of personal and health information in the NBTR system and at the borders, protection of privacy of personal information was a key consideration in the design phase of the NBTR system. The Department:
- undertook two privacy impact assessments (PIAs) with the Department of Finance and Treasury Board's Office of the Chief Information Officer
 - developed a data management schedule that ensured information would not be retained longer than necessary

- 5.33 The Department acted upon 11/13 of the PIA recommendations. The two recommendations that were not implemented by the Department at the time of our work related to formalizing an official departmental privacy policy as well as implementing a privacy complaint management process.

Recommendation

- 5.34 We recommend the Department of Justice and Public Safety implement the outstanding recommendations from the privacy impact assessments related to formalizing a departmental privacy policy and complaint management process.**

Effective Public Communication Tool

- 5.35 In May 2020, the Department launched a public-facing dashboard compiling border statistics, case counts, areas of outbreak, compliance, and other relevant data for the public. Our audit verified information from several dashboard publications against the source data and found no reporting errors.

Hotel Isolation Program Not Evaluated

- 5.36 The hotel isolation program was implemented to reduce non-essential travel and operated from May 2021 to the end of June 2021. The program was facilitated by the Canadian Red Cross (CRC) and had several policy changes in its short duration. The cost of the program included \$5.4 million paid to CRC, as well as security and enforcement services provided by the Department. CRC provided a report that showed a total of 1,468 travelers stayed at the program's hotels to complete their isolation period, but the exact number was difficult to confirm due to a lack of reliable recordkeeping from participating hotels. The report also showed that nine of the isolated guests tested positive for COVID-19. The Department did not have clearly established goals for the program and did not review the outcomes. A significant number of people participated in the isolation program, however, the Department does not know whether or not the program decreased travel or mitigated COVID-19 risks.

Recommendation

- 5.37 We recommend the Department of Justice and Public Safety evaluate the efficacy of the hotel isolation program to determine if it contributed to a reduction in non-essential travel or the spread of COVID-19. Lessons learned should be considered in future emergency planning and preparedness.**

NBEMO Emergency Planning and Preparedness

- 5.38 NBEMO's mandate, with respect to emergency planning, is governed by the:
- *Emergency Measures Act* (the Act)
 - Regulation 84-7 (Emergency Planning for the Continuity of the Government of New Brunswick)
 - Provincial All-Hazards Plan
- 5.39 For the purpose of our review, we focused on the following sections under Regulation 84-7:
- "2(2) The New Brunswick Emergency Measures Organization shall:*
- a) develop, in conjunction with provincial departments and federal and municipal authorities, a program to ensure the continuity of government in an emergency;*
 - b) co-ordinate civil emergency preparedness planning and training by departments and agencies of the Government of New Brunswick;*
 - c) co-ordinate civil emergency preparedness organization, planning and training by municipalities and groups of municipalities..."*
- 5.40 The key documents we reviewed were:
- business continuity plans (focuses on minimizing the impact of potential risks and ensure the continuity of government)
 - emergency response plans (focuses on responding to immediate threats)

Deficiencies in Business Continuity Planning for Government

- 5.41 The Department informed us that business continuity planning involves proactively identifying risks and developing strategies to mitigate those risks related to carrying out critical operations. We noted deficiencies in business continuity planning related to government departments and agencies. As of March 2020, only 38% of provincial government departments and agencies had business continuity plans registered with NBEMO at the beginning of the pandemic. However, NBEMO and Executive Council Office (ECO) completed a comprehensive business continuity/emergency response planning program in 2023, and all departments have updated their business continuity plans.

Recommendation

- 5.42 **We recommend NBEMO, in conjunction with provincial departments, ensure departments and agencies have up to date business continuity plans at all times.**

Government Departments Lacking Emergency Plans

- 5.43 The Department informed us that emergency response plans involves planning for the reactive approach to address immediate threats or emergencies such as pandemics. We determined as of March 2020:
- 103 of 104 municipalities had emergency plans registered with EMO
 - only 54% of government departments/agencies had emergency plans registered with EMO

Recommendation

- 5.44 **We recommend NBEMO, in conjunction with provincial departments, ensure departments and agencies have up to date emergency plans at all times.**

Public Reporting of Emergency Planning Could be Improved

- 5.45 The existing NBEMO webpage reports the municipalities' status of emergency response planning, but it is not kept up to date, and does not provide citizens with accurate information on their areas. Public reporting of municipal emergency planning would improve accountability and compliance with the *Emergency Measures Act*. There is currently no public disclosure of GNB department and agencies' compliance with business continuity planning.

Recommendation

- 5.46 **We recommend the Department of Justice and Public Safety publicly report on the outcomes of its responsibilities pertaining to:**
- emergency planning for municipalities
 - emergency and business continuity planning for departments and agencies

Key Emergency and Pandemic Plan Responsibilities Carried Out

- 5.47 The key planning document detailing NBEMO's responsibilities for emergency and non-emergency planning and response is the Provincial All-Hazards Plan, also known as the Province of New Brunswick Emergency Measures Plan. This document had not been updated since June 2017, and contained a subsection for pandemic response. In March 2020, the Province released the New Brunswick Provincial Pandemic Coordination Plan to address the specific concerns of the COVID-19 pandemic.

- 5.48 We determined that key responsibilities under both plans were carried out by NBEMO. Lessons learned throughout the COVID-19 pandemic emergency are being incorporated into an expanded pandemic plan by NBEMO under the Provincial All-Hazards Plan. This plan is currently under revision, and a comprehensive, qualitative risk assessment has been completed to guide the drafting process.

Recommendation

- 5.49 We recommend NBEMO ensure the New Brunswick Emergency Measures Plan is up to date at all times.**



Conclusion

- 5.50 The Office would like to express gratitude to the Department for the professionalism and care exercised throughout this sustained emergency. Throughout interviews with departmental staff and leadership teams, numerous examples of extraordinary actions and efforts were noted, including a sense of purpose, duty and teamwork. Areas noted for improvement are intended to enhance processes should another emergency of this nature arise in the future.

Appendix I: Recommendations and Responses

Par. #	Recommendation	Department's Response	Target Implementation Date
We recommend the Department of Justice and Public Safety:			
5.34	implement the outstanding recommendations from the privacy impact assessments related to formalizing a departmental privacy policy and complaint management process	Agree. We commit to a review of the remaining requirements to implement department-wide policy and process and implement change where risks warrant.	Q3 2024-25
5.37	evaluate the efficacy of the hotel isolation program to determine if it contributed to a reduction in non-essential travel or the spread of COVID-19. Lessons learned should be considered in future emergency planning and preparedness	Agree. Government has directed that JPS execute the Auditor-General's recommendation regarding a fulsome review of the New Brunswick response to the public health threat from COVID-19. Disease control measures, such as movement controls, personal protective measures and isolation, will be considered.	Q3 2024-25

Par. #	Recommendation	Department's Response	Target Implementation Date
5.46	publicly report on the outcomes of its responsibilities pertaining to: • emergency planning for municipalities • emergency and business continuity planning for departments and agencies	Agree. JPS will take steps so that the New Brunswick Emergency Measures Organization will implement enhanced reporting on its public website and report in the Department's Annual Report.	Q3 2024-25
We recommend the New Brunswick Emergency Measures Organization:			
5.42	in conjunction with provincial departments, ensure departments and agencies have up to date business continuity plans at all times	Agree. JPS will review the current hazards and risks with GNB departments and agencies and bring forward recommendations for action.	Q1 2024-25
5.44	in conjunction with provincial departments, ensure departments and agencies have up to date emergency plans at all times	See response to 5.42	Q1 2024-25
5.49	ensure the New Brunswick Emergency Measures Plan is up to date at all times	Agree. JPS continuously reviews and improves the plan and its appendices based on the hazard and risk environment.	Ongoing

Appendix II: Audit Objective and Criteria

The objective and criteria for our audit of the Department of Justice and Public Safety's preparedness and response to the pandemic are presented below. The Department of Justice and Public Safety and their senior management reviewed and agreed with the objective and associated criteria.

Objective 1 To determine if the Department of Justice and Public Safety enforced border restrictions during the COVID-19 pandemic emergency

Criterion 1 The Department of Justice and Public Safety should define roles and responsibilities for the implementation of border restrictions

Criterion 2 The Department of Justice and Public Safety should establish and implement clear processes for enforcing border restrictions in line with mandatory order requirements and applicable privacy legislation

Criterion 3 The Department of Justice and Public Safety should follow up on isolation orders issued at the border checkpoints to ensure compliance

Criterion 4 The Department of Justice and Public Safety should evaluate the performance of the border control enforcement process and take corrective actions when issues are identified

Objective 2 To determine if the New Brunswick Emergency Measures Organization fulfilled its mandate related to the COVID-19 pandemic emergency

Criterion 1 NBEMO should carry out their duties under the *Emergency Measures Act* and regulations to ensure government departments and agencies, and municipalities, are prepared for a pandemic emergency

Criterion 2 NBEMO should fulfill its role in the provincial response to the COVID-19 pandemic emergency as defined in the Provincial All-Hazards Plan and the Provincial Pandemic Coordination Plan and subsequent mandatory orders

Appendix III: Independent Assurance Report

This independent assurance report was prepared by the Office of the Auditor General of New Brunswick on the Department of Justice and Public Safety its response to the COVID-19 pandemic in the context of its efforts to operationalize mandatory order restrictions and emergency planning and preparedness. Our responsibility was to provide objective information, advice, and assurance to assist the Legislative Assembly in its scrutiny of the Department of Justice and Public Safety on its pandemic preparedness and response practices.

All work in this audit was performed to a reasonable level of assurance in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3001 – Direct Engagements set out by the Chartered Professional Accountants of Canada (CPA Canada) in the CPA Canada Handbook – Assurance.

AGNB applies the Canadian Standard on Quality Management 1 – Quality Management for Firms That Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements. This standard requires our office to design, implement, and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

In conducting the audit work, we have complied with the independence and other ethical requirements of the Rules of Professional Conduct of Chartered Professional Accountants of New Brunswick and the Code of Professional Conduct of the Office of the Auditor General of New Brunswick. Both the Rules of Professional Conduct and the Code are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour.

In accordance with our regular audit process, we obtained the following from management:

- confirmation of management’s responsibility for the subject under audit
- acknowledgement of the suitability of the criteria used in the audit
- confirmation that all known information that has been requested, or that could affect the findings or audit conclusion, has been provided
- confirmation that the findings in this report are factually based

Period covered by the audit:

The audit covered the period between March 11, 2020 (World Health Organization declared COVID-19 outbreak a global pandemic) to March 14, 2022 (Province lifted restrictions for the second time). This is the period to which the audit conclusion applies. However, to gain a more complete understanding of the subject matter of the audit, we also examined certain matters outside of this period as deemed necessary.

Date of the report:

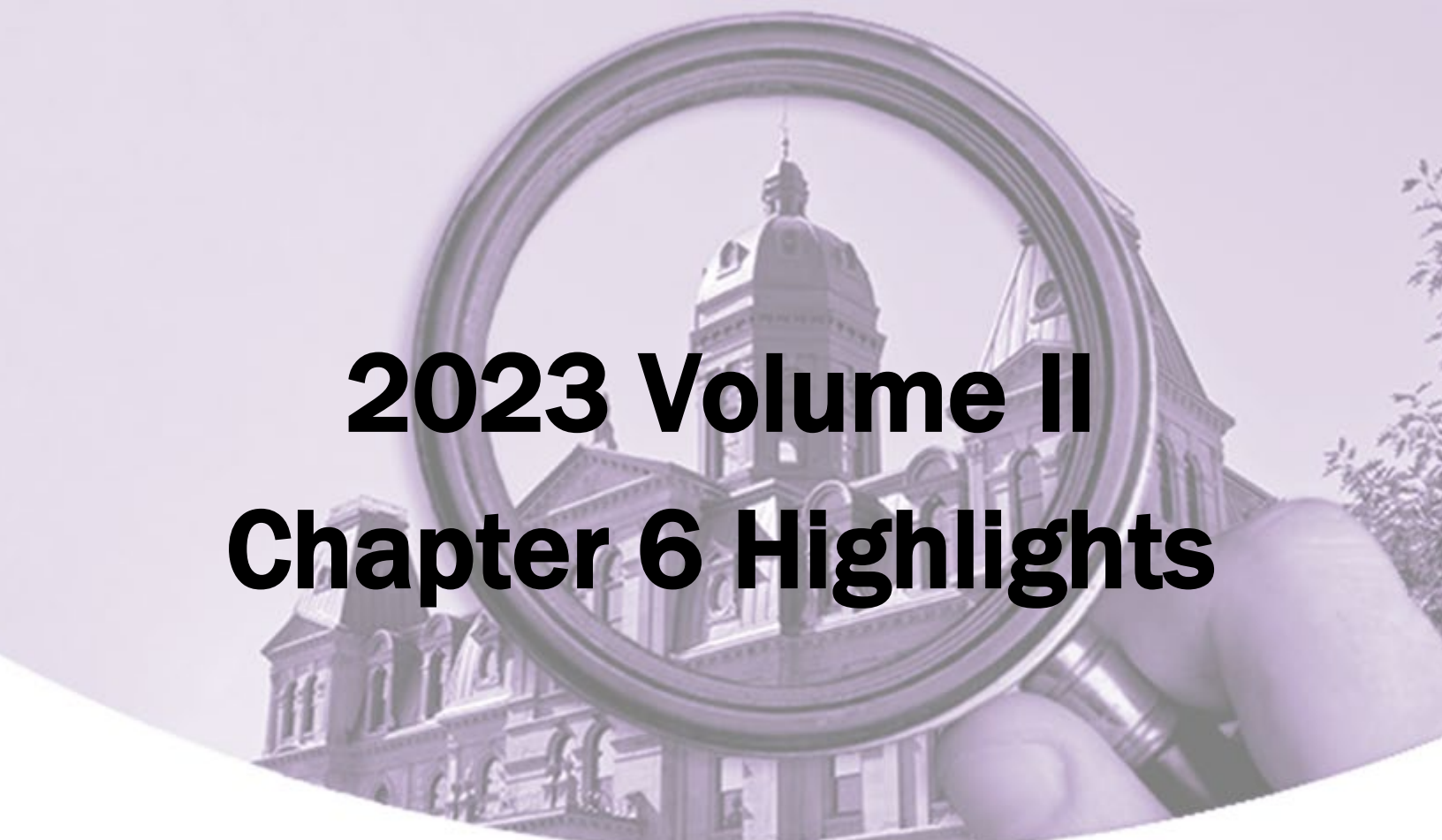
We obtained sufficient and appropriate audit evidence on which to base our conclusion on December 8, 2023, in Fredericton, New Brunswick.

Out-of-Province Travel – Select School Districts



Table of Contents

Chapter Highlights	73
About the Audit	74
Background.....	76
District Staff Were Aware of Policy.....	80
Authorization to Travel Not Consistently Documented.....	81
Lack of Anticipated and Actual Quantifiable Benefits to Government.....	83
No Evidence of Virtual Attendance Consideration	85
Lack of Process for Superintendent Travel	85
Lack of Documented Budgetary Consideration	86
Availability of Financial Information	87
Appendix I: Recommendations and Responses	88
Appendix II: Audit Objective and Criteria	96
Appendix III: Independent Assurance Report	97
Appendix IV: Travel Request for All Travel Outside of The Maritimes	98
Appendix V: Travel Report for All Travel Outside of The Maritimes	99
Appendix VI: Positions of Attendees for Select International Travel	100



2023 Volume II

Chapter 6 Highlights

Lack of documentation pertaining to approval, estimated costs, anticipated or actual benefits of travel

We could find no documented evidence of virtual attendance or budgetary considerations

We found that school districts were aware of Policy AD-2801 (the travel policy) and the guidance provided pertaining to travel for government business

Overall Conclusion

We concluded that districts were aware of Policy AD-2801, however there was a lack of documented analysis to show that travel was the most economical and efficient method to achieve a desired outcome and to demonstrate the benefit of the travel to the Province.

About the Audit

Introduction to the Audit

- 6.1 Government Policy AD-2801 – Travel Expenses defines reasonable expenses to be claimed by employees travelling on government business. The guiding principles of the policy are that travel expenses:
- be work-related
 - be modest and appropriate
 - strike a balance among economy, health and safety, and efficiency of operations
 - shall best accommodate the employee's needs and the employer's operational requirements
- 6.2 The policy applies to:
- management and non-union employees of Parts 1, 2 (school district staff) and 3 of the public service
 - unionized employees of Parts 1, 2 (school district staff) and 3 of the public service except as may be otherwise provided by collective agreements
 - individuals employed on a personal service contract
 - individuals employed on a casual/temporary basis
- 6.3 Our audit is not intended to imply judgement as to whether travel should or should not have occurred, but to evaluate compliance with policy in terms of approval, and to ensure value to government has been demonstrated and documented.

Why We Chose this Topic

- 6.4 School districts have a decentralized organizational structure, with accountabilities to the Department of Education and Early Childhood Development (EECD) as well as the District Education Councils, increasing the risk of inconsistent policy application.
- 6.5 Total amounts recorded as travel expenses for all school districts were as follows:
- \$5.28 million (April 1, 2022 – March 31, 2023)
 - \$2.80 million (April 1, 2023 – September 30, 2023)

Auditee

- 6.6 Based on our risk analysis, we selected the following three districts as our auditees:
- Anglophone West School District (ASD-W)
 - Anglophone North School District (ASD-N)
 - Francophone sud School District (DSF-S)

- 6.7 We also obtained evidence from the Department of Education and Early Childhood Development (EECD) as required.

Audit Scope

- 6.8 Our audit scope included out-of-province and international travel during the period of April 1, 2022 - September 30, 2023 pertaining to the three school districts as noted above. Travel expenses may include items such as:
- hotel
 - airfare
 - meals
 - taxi
 - parking
 - other incidentals

Audit Objective

- 6.9 Our audit objective was to determine if out-of-province and international travel by select school districts is undertaken to achieve a demonstrated benefit to the Province of New Brunswick.

Conclusion

- 6.10 We concluded that districts were aware of Policy AD-2801, however there was a lack of documented analysis to show that travel was the most economical and efficient method to achieve a desired outcome and to demonstrate the benefit of the travel to the Province.

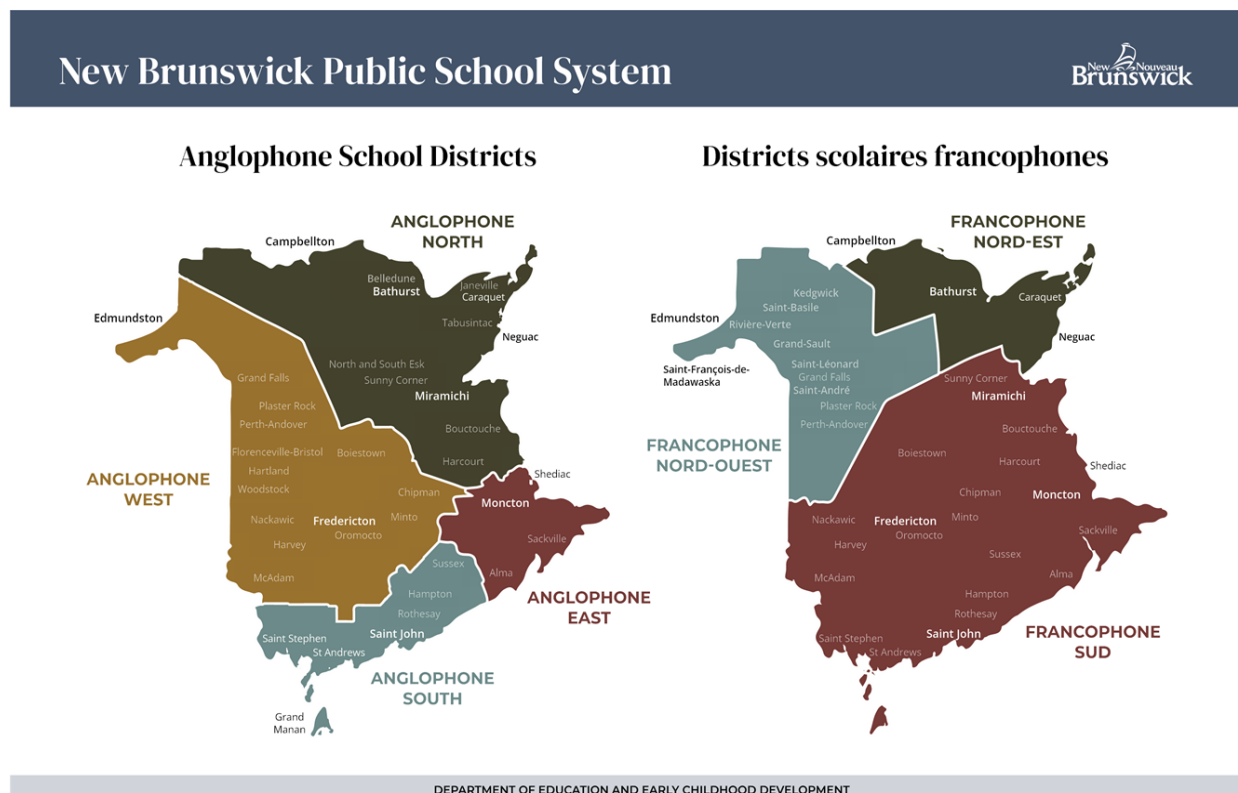
Summary of Findings

- 6.11 We noted the following areas of non-compliance with policy:
- approval for travel, including estimated costs, was not consistently documented
 - anticipated and actual quantifiable benefits to government were not consistently considered, demonstrated or documented
- 6.12 Additionally, we could find no documented evidence that:
- virtual attendance had been considered as part of a cost-benefit analysis
 - budget considerations had been taken into account in the decision-making process

Background

- 6.13 The New Brunswick public school system is comprised of seven school districts. Exhibit 6.1 shows a map of the anglophone and francophone school districts and the municipalities within each district.

Exhibit 6.1 - District Geographical Details



- 6.14 EECD's funding model provides the overall yearly budget to districts. In turn, districts, with District Education Council (DEC) approval, make independent decisions on where the money is allocated. The primary funding categories used by EECD in their district budget preparation are as follows:

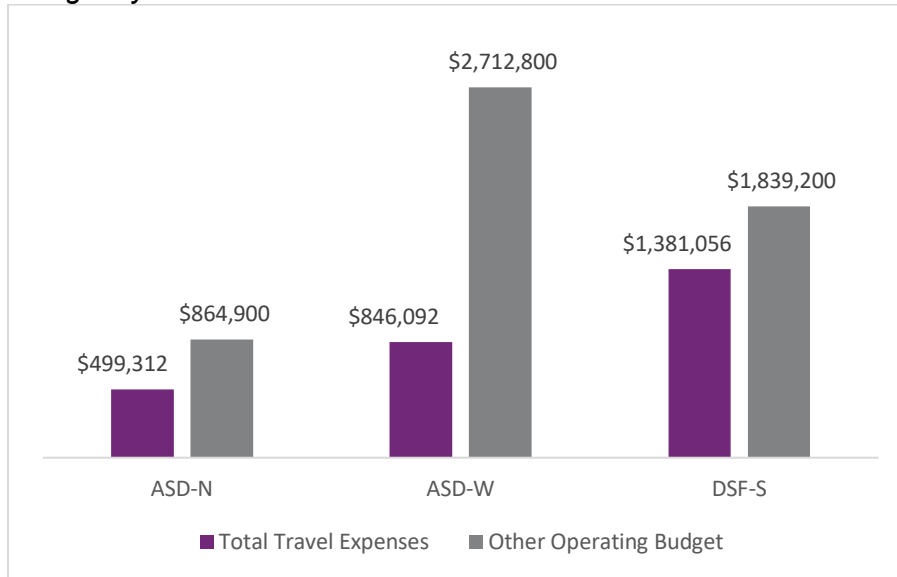
- teachers
- school management and support
- student transportation
- facilities
- district management

6.15 In addition, each district receives an amount for “other” operating expenses, intended to cover expenses such as office supplies, furniture, professional services, meetings, travel, etc. Funding is on a per student basis as follows:

- \$126.29 (2023-2024)
- \$118.39 (2022-2023)

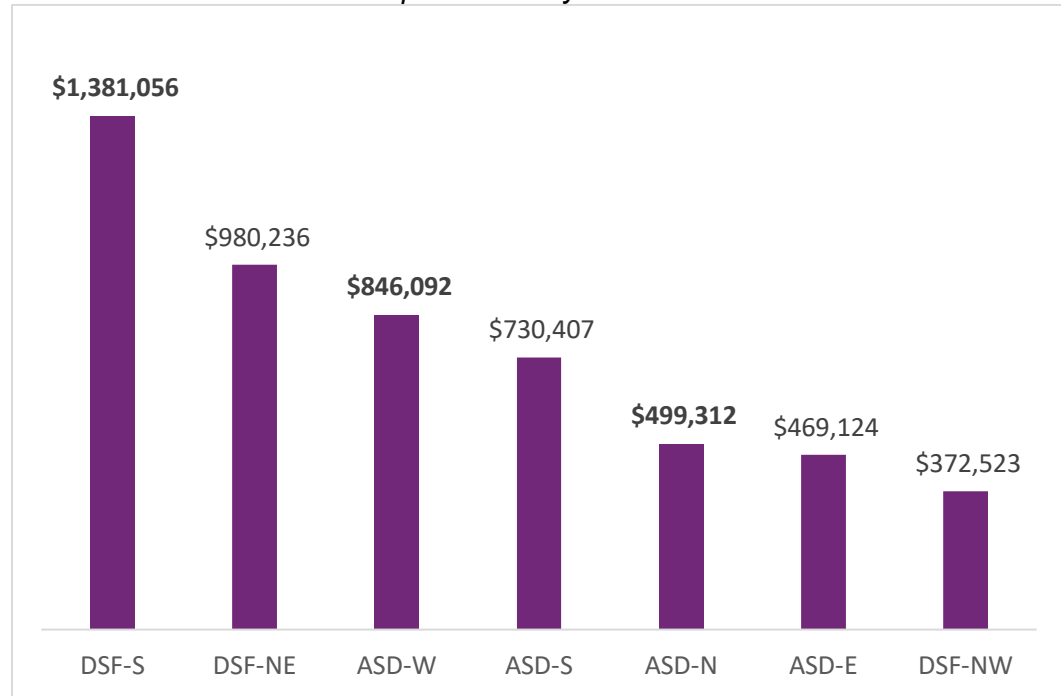
6.16 Exhibit 6.2 details district travel expenses compared to the overall district “other” operating expense budget for 2022-2023.

Exhibit 6.2 - Total Travel Expenses Compared to Other Operating Expenses Budget by District 2022-2023

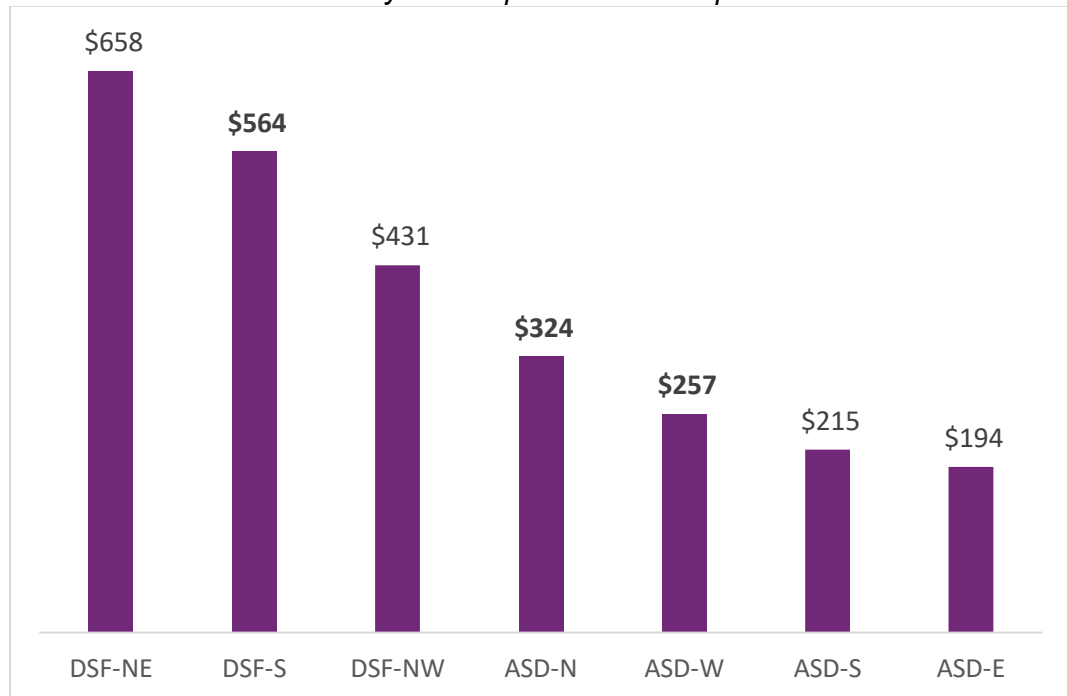


Source: Prepared by AGNB with information from EECD (unaudited)

6.17 Total travel expenditures per district and per full time equivalent (FTE) staffing are noted in Exhibits 6.3 and 6.4 respectively.

Exhibit 6.3 - Total Travel Expenditures by District 2022-2023

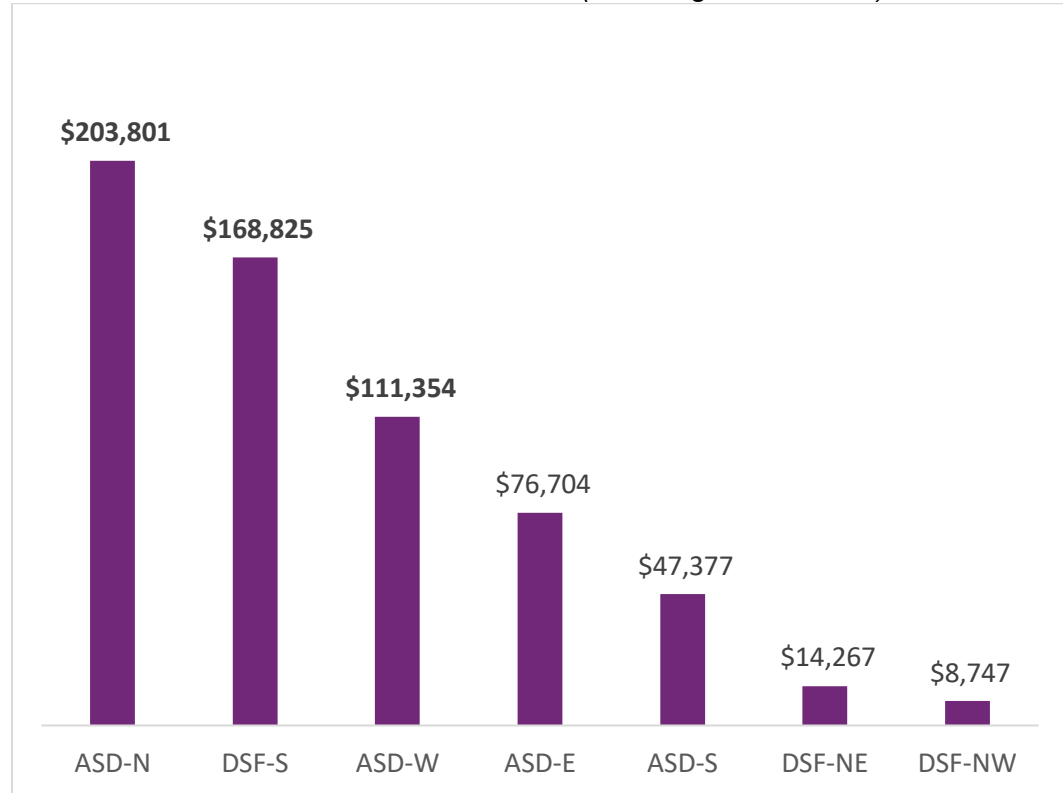
Source: Created by AGNB with EECD expenditure information (unaudited)

Exhibit 6.4 - Travel Cost by District per Full-Time Equivalent 2022-23

Source: Prepared by AGNB with information from EECD (unaudited)

- 6.18 The focus of our audit was on out-of-province travel, including international travel as it is often deemed to be a discretionary category, and of interest to taxpayers. Exhibit 6.5 details total out-of-province and international travel by district for 2022-2023.

Exhibit 6.5 - Total Out-of-Province Travel (Including International) 2022-2023



Source: Prepared by AGNB (unaudited)

District Staff Were Aware of Policy

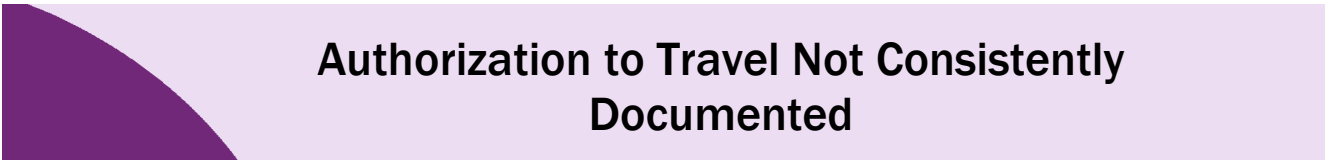
- 6.19 We found that the three schools districts were aware of Policy AD-2801 and the guidance provided pertaining to travel for government business.
- 6.20 Appendix D of the policy provides guidance for all travel outside the Maritimes. The following forms are provided in the policy:
- A **travel request form** to be completed by the employee before travel, requiring documentation pertaining to the anticipated benefits of travel to the Province, including estimated cost and signature of the employee's director and Deputy Head (Superintendent)
 - A **travel report form** to be completed by the employee post travel, documenting the actual quantifiable benefits achieved
- 6.21 Examples of the travel request and travel report forms can be found in Appendix IV and V respectively.
- 6.22 To support our understanding of the nature of international travel and for the purpose of testing, we identified three international trips per district and obtained the following details on their purpose, number of employees in attendance and cost to the Province. Details of the positions of the attendees of these trips can be found in Appendix VI.

District	Purpose	Location	Fiscal Year	Count of Employees	Total Cost to the Province
ASD-W	National Council for Teachers of English Conference	California	2022-23	4	\$ 19,857
	Association for School Business Officials International - AGM/Leadership Training	Maryland	2023-24	4	\$ 10,799
	Society for Human Resources Management Conference	Nevada	2023-24	2	\$ 11,776
ASD-N	World Indigenous Peoples Conference on Education	Australia	2022-23	17	\$ 86,410
	Learning Forward Conference	Tennessee	2022-23	8	\$ 35,045
	Education Exemplary School Visitations	Finland	2022-23	3	\$ 16,875
DSF-S	Training at Apple Headquarters	California	2022-23	13*	\$ 48,605
	Education 2.0 Conference	Dubai	2022-23	3	\$ 23,469
	Destination Canada - Recruitment	France	2022-23	2	\$ 5,772

* Trip was also attended by an external consultant, whose costs were covered by the district

Source: Prepared by AGNB with information from the school districts (unaudited)

- 6.23 District staff informed us that actual costs of travel may have been higher, where outside organizations (for example the New Brunswick Teachers' Association) may have covered a portion of expenses.
- 6.24 We sampled the nine trips identified, to determine existence of:
- adequate authorization, including:
 - estimated cost
 - appropriate signatures
 - documented anticipated and actual quantifiable benefits to government



Authorization to Travel Not Consistently Documented

- 6.25 Policy AD-2801 includes a mandatory travel request form for travel outside of the Maritimes requiring employees to document the:
- destination
 - purpose of the trip
 - estimated cost:
 - airfare
 - meals
 - accommodation
 - registration fees
 - other expenses
- 6.26 Documented approval, by way of signatures, is required from the employee's director, where applicable, and the Superintendent. Including estimated costs is intended to better inform decision makers.

- 6.27 We requested approval documentation for the nine international trips and observed the following:

District	Location	Purpose	Appropriate Approvals	Estimated Cost
ASD-W	California	National Council for Teachers of English Conference	✓	✓
	Maryland	Association for School Business Officials International AGM/Leadership Training	✓	✓
	Nevada	Society for Human Resources Management Conference	✓	✓
ASD-N	Australia	World Indigenous Peoples Conference on Education	✗	✗
	Tennessee	Learning Forward Conference	Partial	Partial
	Finland	Outdoor Learning and Climate Education Exemplary School Visits	✗	✓
DSF-S	California	Training at Apple Headquarters	✓	✗
	Dubai	Education 2.0 Conference	✓	✗
	France	Destination Canada Recruitment	✗	✗

- 6.28 ASD-W was able to provide adequate documentation detailing the estimated cost and appropriate approvals for the three trips examined.
- 6.29 ASD-N did not consistently utilize travel request forms. Approval signatures and cost estimates were not consistently documented. For one trip, we obtained evidence that the Superintendent provided the District Education Council a list of attendees, however, there was no evidence of approval of cost estimates.
- 6.30 DSF-S did not utilize travel request forms. Approval signatures and cost estimates were not documented. We obtained evidence that the Superintendent emailed the Finance Manager lists of attendees indicating approval, however, there was no evidence of cost estimates.

Recommendation

- 6.31 We recommend that Anglophone North School District (ASD-N) and Francophone sud school district (DSF-S) ensure adequate documentation pertaining to approval to travel, including estimated costs, and appropriate authorization, per policy AD-2801.

Lack of Anticipated and Actual Quantifiable Benefits to Government

6.32 Policy AD-2801 requires completion of travel forms to document anticipated and actual benefits to the Province. The following directives are excerpts from the travel forms:

- please be precise about the anticipated benefits to the Province of New Brunswick
- please report on the quantifiable benefits achieved during this trip

6.33 We audited the nine international trips to determine if the district obtained adequate documentation to demonstrate anticipated and actual benefits to the Province. Our findings were as follows:

District	Location	Purpose	Documented Quantifiable Benefits	
			Anticipated	Actual
ASD-W	California	National Council for Teachers of English Conference	×	×
	Maryland	Association for School Business Officials International AGM/ Leadership Training	×	×
	Nevada	Society for Human Resources Management Conference	✓	×
ASD-N	Australia	World Indigenous Peoples Conference on Education	×	×
	Tennessee	Learning Forward Conference	Partial	×
	Finland	Outdoor Learning and Climate Education Exemplary School Visits	✓	×
DSF-S	California	Training at Apple Headquarters	×	×
	Dubai	Education 2.0 Conference	×	×
	France	Destination Canada Recruitment	×	×

6.34 ASD-W has developed an internal form to document anticipated benefits of travel, and while we observed some sufficiently documented benefits, descriptions were often too vague to be of value. The majority listed only the name of the conference in the benefit of travel section. The district has no processes to document or monitor actual benefits to the Province and they informed us they “do not have an expectation for a formal post travel report.”

6.35 ASD-N has developed an internal form to document anticipated benefits of travel, however these forms were inconsistently used. We were informed they are used for school but not district office staff. There were no documented anticipated travel benefits, except for the school staff attending the Learning Forward Conference as well as a detailed proposal for school visits in Finland. While staff informed us that employees are expected to conduct professional learning sessions upon their return, there is no required reporting on how the benefit was ultimately achieved.

- 6.36 DSF-S does not require documentation of anticipated or actual benefits for out-of-province and international travel. Staff informed us that benefits of the travel are discussed verbally. We were told that employees may also be called upon to share their learnings with others within the school or the district, however there is no follow up to determine if this has occurred or yielded tangible benefits.

Recommendation

6.37 We recommend that Anglophone West School District (ASD-W), Anglophone North School District (ASD-N) and Francophone sud school district (DSF-S):

- ensure quantifiable, anticipated benefits are documented and considered as part of the travel approval process**
- have processes in place to perform post-travel reviews to ensure anticipated benefits were achieved**

No Evidence of Virtual Attendance Consideration

- 6.38 Despite virtual conference attendance being often less costly, we could find no documented evidence of that consideration as an alternative, where available.

Recommendation

- 6.39 We recommend that Anglophone West School District (ASD-W), Anglophone North School District (ASD-N) and Francophone sud school district (DSF-S) document a cost-benefit analysis of in-person versus virtual attendance for out-of-province travel. Factors such as cost and overall benefit to the Province should be considered.

Lack of Process for Superintendent Travel

- 6.40 We noted instances where Superintendents attended international conferences with no documentation pertaining to approval, estimated costs, anticipated or actual benefits of travel. We were informed that approval is often verbal from the DEC Chair, however, could find no documented evidence supporting the process.

Recommendation

- 6.41 We recommend that Anglophone West School District (ASD-W), Anglophone North School District (ASD-N), and Francophone sud school district (DSF-S) establish documented approval processes for out-of-province and international travel by Superintendents, including cost estimates and anticipated benefits. Actual benefits of travel should also be documented.

Lack of Documented Budgetary Consideration

- 6.42 When considering the benefits of travel, an important factor is affordability. Travel is often a discretionary expenditure, especially given budgetary pressures within the school system.
- 6.43 In line with the guiding principles of AD-2801, it is important to ensure travel expenses are modest, appropriate, and economical, including consideration of the availability of discretionary funds within the overall budget when considering national or international travel.
- 6.44 As a result of our inquiry, all three districts indicated that the availability of funds is considered prior to approving travel. However, we could find no documented evidence that budget considerations had been taken into account in the decision-making process. The following processes could support improved decision making:
- a clearly established and approved travel budget
 - reporting of budgeted to actual travel expenditures
 - reporting of budgeted to actual overall district expenditures, to highlight other budgetary pressures

Recommendation

- 6.45 We recommend that Anglophone West School District (ASD-W), Anglophone North School District (ASD-N), and Francophone sud school district (DSF-S), as part of the approval process for out-of- province and international travel, document evidence of having ensured availability of travel budget dollars, including having considered overall district budget pressures.

Availability of Financial Information

- 6.46 As part of our audit work, we attempted to find district budget to actual reporting online for the three districts within our scope. While there were no direct links to such information, district staff informed us there is surplus/deficit information within some DEC meeting minutes. Financial performance is a key indicator of Superintendent and DEC performance and as such, should be more readily available to the public to support decision-making.

Recommendation

- 6.47 We recommend that Anglophone West School District (ASD-W), Anglophone North School District (ASD-N), and Francophone sud school district (DSF-S) ensure financial performance reporting (budget-actual) is made readily available to the public.

Appendix I: Recommendations and Responses

Anglophone North School District

Par. #	Recommendation	District's Response	Target Implementation Date
We recommend that:			
6.31	Anglophone North School District (ASD-N) and Francophone sud school district (DSF-S) ensure adequate documentation pertaining to approval to travel, including estimated costs, and appropriate authorization, per policy AD-2801	District has updated their “Out of Province” travel document to align with policy AD-2801. Staff proposing this type of travel will be advised of updated requirements.	Implemented November 15, 2023
6.37	Anglophone West School District (ASD-W), Anglophone North School District (ASD-N) and Francophone sud school district (DSF-S): - ensure quantifiable, anticipated benefits are documented and considered as part of the travel approval process - have processes in place to perform post-travel reviews to ensure anticipated benefits were achieved	District has updated their “Out of Province” travel document to align with policy AD-2801. Staff proposing this type of travel will be advised of updated requirements. The nature of post-travel reviews will vary depending on the nature of the travel; the importance of ensuring expected benefits are achieved is acknowledged.	Implemented November 15, 2023

Par. #	Recommendation	District's Response	Target Implementation Date
We recommend that:			
6.39	Anglophone West School District (ASD-W), Anglophone North School District (ASD-N) and Francophone sud school district (DSF-S) document a cost-benefit analysis of in-person versus virtual attendance for out-of-province travel. Factors such as cost and overall benefit to the Province should be considered.	District has updated their "Out of Province" travel document to align with policy AD-2801. District added Virtual Option checkbox. Superintendent will evaluate the cost-benefit option, and how this may be implemented. The degree to which benefits are quantifiable will vary depending on the nature of the conference/training.	Implemented November 15, 2023 Target January 31, 2024
6.41	Anglophone West School District (ASD-W), Anglophone North School District (ASD-N), and Francophone sud school district (DSF-S) establish documented approval processes for out-of-Province and international travel by Superintendents, including cost estimates and anticipated benefits. Actual benefits of travel should also be documented.	District has updated their "Out of Province" travel document to align with policy AD-2801. Superintendent will complete the same travel form as all other staff.	Implemented November 15, 2023
6.45	Anglophone West School District (ASD-W), Anglophone North School District (ASD-N), and Francophone sud school district (DSF-S), as part of the approval process for out-of-Province and international travel, document evidence of having ensured availability of	The availability of funds is considered prior to approving travel, however the step to document budget availability will be added as part of the approval process going forward. This includes consideration for	November 29, 2023

Par. #	Recommendation	District's Response	Target Implementation Date
We recommend that:			
	travel budget dollars, including having considered overall district budget pressures.	allocated travel budgets and the overall projected state of the district budget.	
6.47	Anglophone West School District (ASD-W), Anglophone North School District (ASD-N), and Francophone sud school district (DSF-S) ensure financial performance reporting (budget-actual) is made readily available to the public.	Financial reporting to the DEC takes place during meetings which are open to the public and media. Information is recorded in meeting minutes which are posted to the ASD-N website. The district will evaluate the appropriateness of current practices and will make a determination on potential changes.	Target January 31, 2024

Anglophone West School District

Par. #	Recommendation	District's Response	Target Implementation Date
We recommend that:			
6.37	Anglophone West School District (ASD-W), Anglophone North School District (ASD-N) and Francophone sud school district (DSF-S): - ensure quantifiable, anticipated benefits are documented and considered as part of the travel approval process - have processes in place to perform post-travel reviews to ensure anticipated benefits were achieved	Revise our current practice and update the official AD2801 forms to allow for more clarity and confirm a pre/post travel process.	February 2024
6.39	Anglophone West School District (ASD-W), Anglophone North School District (ASD-N) and Francophone sud school district (DSF-S) document a cost-benefit analysis of in-person versus virtual attendance for out-of-province travel. Factors such as cost and overall benefit to the Province should be considered.	Include on revised form a place to identify if a virtual option is available, describing the opportunity, and allow for the approving authority to analyze the cost-benefit for virtual vs. in-person prior to granting approval.	February 2024

Par. #	Recommendation	District's Response	Target Implementation Date
We recommend that:			
6.41	Anglophone West School District (ASD-W), Anglophone North School District (ASD-N), and Francophone sud school district (DSF-S) establish documented approval processes for out-of-Province and international travel by Superintendents, including cost estimates and anticipated benefits. Actual benefits of travel should also be documented.	Continue to follow our present process, supplemented by cost estimates and benefits of travel being documented on the revised form. Approval sign-off for the Superintendent shall be two signatures; the Director of Human Resources and the Director of Finance and Administration.	February 2024
6.45	Anglophone West School District (ASD-W), Anglophone North School District (ASD-N), and Francophone sud school district (DSF-S), as part of the approval process for out-of-Province and international travel, document evidence of having ensured availability of travel budget dollars, including having considered overall district budget pressures.	Establish a travel budget for the 24/25 fiscal period for out of province travel as part of the operating budget provided by EECD. Tracking shall occur through this budget.	April 2024
6.47	Anglophone West School District (ASD-W), Anglophone North School District (ASD-N), and Francophone sud school district (DSF-S) ensure financial performance reporting (budget-actual) is made readily available to the public.	Create a descriptive paragraph in a visible location on our website that will link the public to the final fiscal results that are already being published on our website (posted annually as part of the June District Education Council meeting).	September 2024

Francophone sud school district

Par. #	Recommendation	District's Response	Target Implementation Date
We recommend that:			
6.31	Anglophone North School District (ASD-N) and Francophone sud school district (DSF-S) ensure adequate documentation pertaining to approval to travel, including estimated costs, and appropriate authorization, per policy AD-2801.	An online form will be available to document and obtain approval in one location.	End of March, 2024
6.37	Anglophone West School District (ASD-W), Anglophone North School District (ASD-N) and Francophone sud school district (DSF-S): • ensure quantifiable, anticipated benefits are documented and considered as part of the travel approval process • have processes in place to perform post-travel reviews to ensure anticipated benefits were achieved	An online form will be available to document and obtain approval in one location.	End of March, 2024

Par. #	Recommendation	District's Response	Target Implementation Date
We recommend that:			
6.39	Anglophone West School District (ASD-W), Anglophone North School District (ASD-N) and Francophone sud school district (DSF-S) document a cost-benefit analysis of in-person versus virtual attendance for out-of-province travel. Factors such as cost and overall benefit to the Province should be considered.	This is already being done but it will be documented on the new online form.	End of March, 2024
6.41	Anglophone West School District (ASD-W), Anglophone North School District (ASD-N), and Francophone sud school district (DSF-S) establish documented approval processes for out-of-Province and international travel by Superintendents, including cost estimates and anticipated benefits. Actual benefits of travel should also be documented.	Same process as 6.31 but will be approved by the DEC Chair.	End of March, 2024
6.45	Anglophone West School District (ASD-W), Anglophone North School District (ASD-N), and Francophone sud school district (DSF-S), as part of the approval process for out-of-Province and international travel, document evidence of having ensured availability of travel budget dollars, including having considered overall district budget pressures.	Training budgets are set in advance on an annual basis and it is from these budgets that decisions are made on whether or not to allow participation in training.	Already implemented

Par. #	Recommendation	District's Response	Target Implementation Date
We recommend that:			
6.47	Anglophone West School District (ASD-W), Anglophone North School District (ASD-N), and Francophone sud school district (DSF-S) ensure financial performance reporting (budget-actual) is made readily available to the public.	This information is already available in public documents of the District Education Council on the DSF-S website.	Already implemented

Appendix II: Audit Objective and Criteria

The objective and criterion for our audit of the Anglophone North, Anglophone West, and Francophone sud school districts' out-of-province and international travel are presented below. These districts and their senior management reviewed and agreed with the objective and associated criteria.

Objective	To determine if out-of-province and international travel by select School Districts is undertaken to achieve a demonstrated benefit to the Province of New Brunswick
Criterion 1	Out-of-province and international travel expenses should be supported by documentation demonstrating the tangible, quantifiable benefits of the travel to the Province, which is approved by personnel with appropriate authority.

Appendix III: Independent Assurance Report

This independent assurance report was prepared by the Office of the Auditor General of New Brunswick on the Anglophone North, Anglophone West, and Francophone South school districts' out-of-province and international travel. Our responsibility was to provide objective information, advice, and assurance to assist the Legislative Assembly in its scrutiny of these districts on their out-of-province and international travel practices.

All work in this audit was performed to a reasonable level of assurance in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3001 – Direct Engagements set out by the Chartered Professional Accountants of Canada (CPA Canada) in the CPA Canada Handbook – Assurance.

AGNB applies the Canadian Standard on Quality Management 1 – Quality Management for Firms That Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements. This standard requires our office to design, implement, and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

In conducting the audit work, we have complied with the independence and other ethical requirements of the Rules of Professional Conduct of Chartered Professional Accountants of New Brunswick and the Code of Professional Conduct of the Office of the Auditor General of New Brunswick. Both the Rules of Professional Conduct and the Code are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour.

In accordance with our regular audit process, we obtained the following from management:

- confirmation of management's responsibility for the subject under audit
- acknowledgement of the suitability of the criteria used in the audit
- confirmation that all known information that has been requested, or that could affect the findings or audit conclusion, has been provided
- confirmation that the findings in this report are factually based

Period covered by the audit:

The audit covered the period between April 1st, 2022 to September 30th, 2023. This is the period to which the audit conclusion applies. However, to gain a more complete understanding of the subject matter of the audit, we also examined certain matters outside of this period as deemed necessary.

Date of the report:

We obtained sufficient and appropriate audit evidence on which to base our conclusion on December 8, 2023, in Fredericton, New Brunswick.

Appendix IV: Travel Request for All Travel Out of the Maritimes



TRAVEL REQUEST FOR ALL TRAVEL OUT OF THE MARITIMES

DEMANDE D'APPROBATION DE VOYAGE À L'EXTÉRIEUR DES MARITIMES

Department:
Ministère :

of Employees on this trip
N^{bre} d'employés qui feront
le voyage

Travel to:
Destination :

#of days:

N^{bre} de jour :

Dates (inclusive):

Dates (inclusivement) :

Purpose: (Please be precise about the anticipated benefits to the Province of New Brunswick)

Motif : (Veuillez expliquer clairement les avantages attendus pour le gouvernement du Nouveau-Brunswick.)

Estimate of Cost: (Be as precise as possible)

Estimation des coûts : (Soyez aussi précis que possible.)

Airfare :

Prix du billet d'avion :

\$

Name /

Nom :

(Please print or type / Veuillez écrire en lettres moulées ou
dactylographier.)

Meals / Accommodation :

Repas et hébergement :

\$

Title /

Titre :

Registration / Fees :

Frais d'inscription et
autres :

\$

Date /

Date :

Other / Autre :

\$

Signature :

Total / Total :

\$

Director /

Directeur :

Deputy Head /

Administrateur

général :



Please report on the quantifiable benefits achieved during this trip (to be filled out within five business days of the trip) / Veuillez rendre compte des retombées quantifiables générées durant ce voyage (à remplir dans les cinq jours ouvrables suivant le voyage).

[illegible]

Appendix VI: Positions of Attendees for Select International Travel

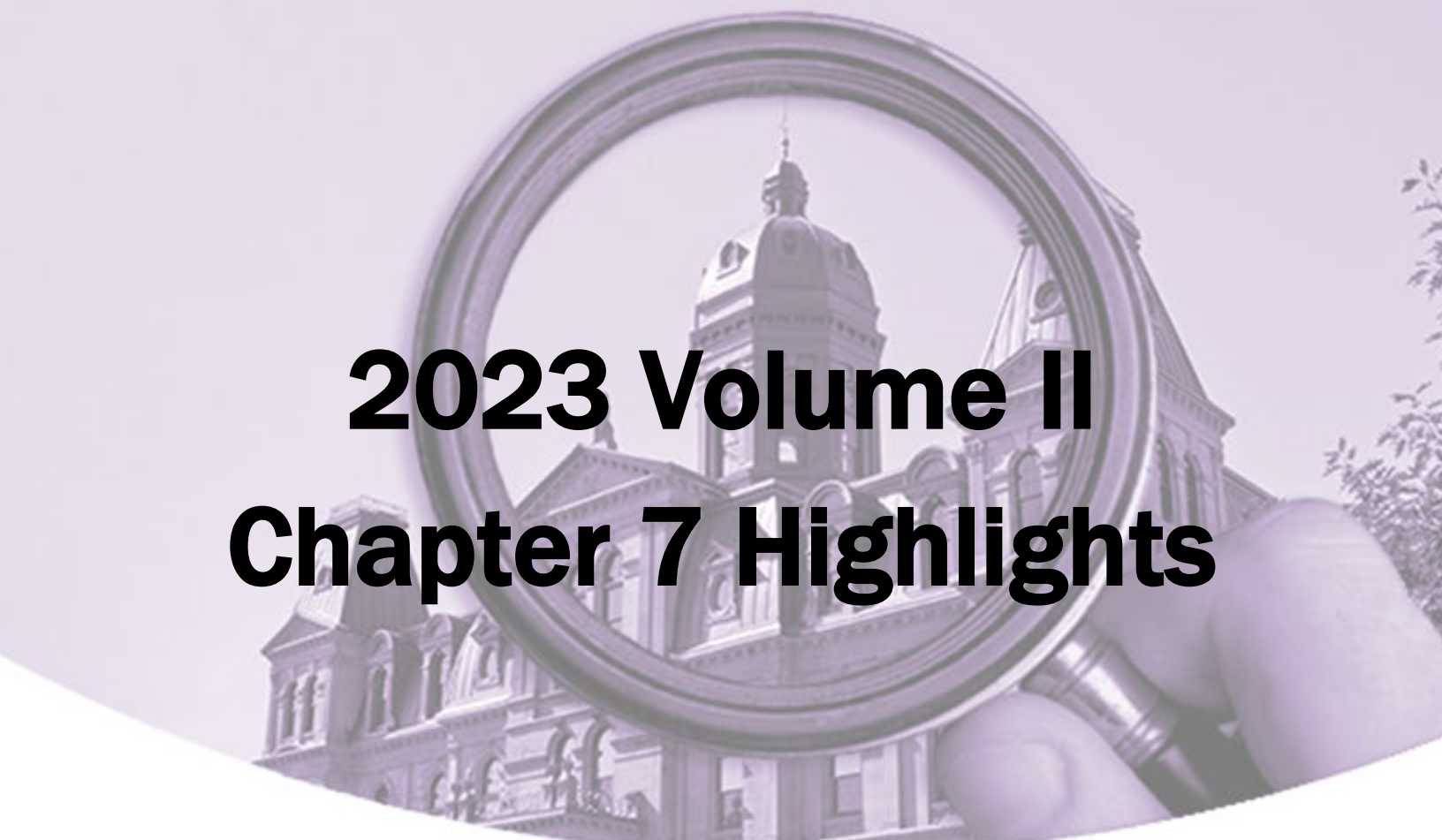
District	Purpose	Location	Position of Attendee	Number of Employees
ASD-W	National Council for Teachers of English Conference	California	Literacy Subject Coordinator	2
			First Nations Education Coordinator	1
			Director of Curriculum and Instruction	1
	Association for School Business Officials International - AGM/Leadership Training	Maryland	Assistant Facilities Manager	2
			Assistant Budget and Accounting Manager	1
			Director of Finance and Administration	1
ASD-N	World Indigenous Peoples Conference on Education	Nevada	Director of Human Resources	1
			Human Resources Officer	1
		Australia	First Nation Lead	2
			Director of Curriculum and Instruction	1
			Principal	1
			Vice-Principal	1
			Education Support Teacher - Resource	1
			Teacher	9
			DEC First Nations Representative	1
			Subject Area Coordinator	1
	Learning Forward Conference	Tennessee	Subject Area Coordinator	5
			Director of Curriculum and Instruction	1
			Director of Schools	2
	Outdoor Learning and Climate Education - Exemplary School Visits	Finland	Director of Curriculum and Instruction	1
			Personalization Lead	1
			Subject Area Coordinator	1
DSF-S	Training at Apple Headquarters	California	Superintendent	1
			Director of Finance and Administration	1
			Director of Human Resources	1
			Executive Director of Learning	4
			Executive Director of Learning - Assistant to the Superintendent	1
			Director of Continuous Improvement	1
			Director of Life-Career Development and Entrepreneurial Community Schools	1
			Director of Research, Innovation and Change	1
			Director of Strategic Relations	1
			DEC Chair	1
			External Consultant	1
	Education 2.0 Conference	Dubai	Superintendent	1
			Director of Research, Innovation and Change	1
			Executive Director of Learning	1
	Destination Canada - Recruitment	France	Human Resources Agent	1
			Recruitment and Communications Agent	1

Status Report on Implementation of Performance Audit Recommendations



Table of Contents

Chapter Highlights	102
Follow-Up Work Includes	103
About the Follow-Up Process	104
Overview of 2019 Implementation Status	105
Detailed Review – Medicare Cards (2019, Vol. I, Ch.2)	107
Detailed Review – Outsourcing of Highway Maintenance and Construction Work (2019, Vol. I, Ch.3)	109
Detailed Review – City of Saint John Funding Agreement (2019, Vol. I, Ch.5)	109
Detailed Review – Provincial Funding to Universities and Maritime College of Forest Technology (2019, Vol. II, Ch.2)	110
Detailed Review – Group Homes and Specialized Placements (2019, Vol. II, Ch.3)	111
Status of Recommendations from 2020 and 2021 as Reported by Auditees	113
Appendix I: Detailed Objective, Scope, and Conclusion	114



2023 Volume II

Chapter 7 Highlights

This chapter is a tool for the Public Accounts Committee (PAC) and the public to hold government departments and Crown Agencies accountable for prior recommendations by the Office of the Auditor General.

A detailed review found that 55% of our recommendations from 2019 audits have been implemented

Entities have self-reported they have implemented 63% of our recommendations from 2020 and 2021 reports

Follow-Up Work Includes

- 7.1 This year's follow-up chapter reports on implementation of recommendations from 2019 - 2021.

Detailed Follow-Up on Recommendations From 2019

- 7.2 Departments and chapters:



Department of Health – Medicare Cards

<https://www.agnb-vgnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2019V1/Chap2e.pdf>



Department of Transportation and Infrastructure – Outsourcing of Highway Maintenance and Construction Work

<https://www.agnb-vgnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2019V1/Chap3e.pdf>



Department of Finance – Overdue Property Tax: Collections and Forgiveness

<https://www.agnb-vgnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2019V1/Chap4e.pdf>



Executive Council Office – City of Saint John Funding Agreement: Special Review

<https://www.agnb-vgnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2019V1/Chap5e.pdf>



Department of Post-Secondary Education, Training, and Labour – Provincial Funding to Universities and Maritime College of Forest Technology

<https://www.agnb-vgnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2019V2/Chap2e.pdf>



Department of Social Development – Group Homes and Specialized Placements

<https://www.agnb-vgnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2019V2/Chap3e.pdf>

- 7.3 Full access to our reports is available on our website: www.agnb-vgnb.ca

About the Follow-Up Process

- 7.4 We do not provide an update in the year following the initial publication of our report as we provide the departments and agencies the opportunity to act on our recommendations.
- 7.5 In years two and three, we rely on self-reported implementation assessments received by departments and agencies.
- 7.6 In year four, the office conducts a detailed review to determine the implementation status of recommendations.

Overview of 2019 Implementation Status

Implementation Snapshot

- 7.7 We performed detailed work and noted implementation rates ranged from 25% to 100%. We will continue to work with departments to encourage implementation.

Exhibit 7.1 Status of Implementation of Recommendations

Department	Report	Percentage Implemented
Health	<i>Medicare Cards</i>	25%
Transportation and Infrastructure	<i>Outsourcing of Highway Maintenance and Construction Work</i>	71%
Finance and Treasury Board	<i>Overdue Property Tax: Collections and Forgiveness</i>	100%
Executive Council Office and Finance and Treasury Board	<i>City of Saint John Funding Agreement: Special Review</i>	83%
Post-Secondary Education, Training and Labour and Legislative Assembly	<i>Provincial Funding to Universities and MCFT</i>	73%
Social Development	<i>Group Homes and Specialized Placements</i>	38%

Overview of 2019 Recommendation Implementation Status by Subject and Entity

Status of Implementation of Recommendations by Subject and Entity		
Entity and Subject	Total	Percentage Implemented
Medicare Cards		
Health	16	25%
Outsourcing of Highway Maintenance and Construction Work		
Transportation and Infrastructure	7	71%
Overdue Property Tax: Collections and Forgiveness		
Finance and Treasury Board	6	100%
City of Saint John Funding Agreement: Special Review		
Executive Council Office	4	100%
Finance and Treasury Board	1	0%
Executive Council Office and Finance and Treasury Board	1	100%
Provincial Funding to Universities and MCFT		
Post-Secondary Education, Training, and Labour	10	70%
Legislative Assembly	1	100%
Group Homes and Specialized Placements		
Social Development	16	38%
Total	62	55%

Detailed Review of Implementation Status of Recommendations

Department of Health – Medicare Cards (2019, Vol. I, Ch.2)	
AGNB Recommendations Not Implemented	
7.8	Medicare work with the Government of Canada to expedite the receipt of documentation required to process applications for a Medicare card for new immigrants residing in New Brunswick.
7.9	Medicare analyze whether it would achieve a positive payback by investing additional resources in identifying individuals with a NB Medicare card who have become ineligible. If Medicare determines there are benefits to doing more in this area, it should enhance its processes for monitoring the continued eligibility of cardholders.
7.10	Medicare determine if the anticipated cost savings from moving to an automatic Medicare card renewal process were achieved, and whether those cost savings are sufficient to offset the additional risk associated with adopting that process.
7.11	If the savings achieved by the change the change were not sufficient to offset the additional risks it has taken on, Medicare reverse the automatic renewal process.
7.12	Regardless of the renewal process it employs, we recommended Medicare develop procedures to verify mailing addresses before sending out renewal documents in the future.
7.13	Medicare evaluate associated risks as well the necessity of having two private organizations contracted to produce and distribute Medicare Cards instead of one.
7.14	Medicare, as a minimum, add photo identification to NB Medicare cards to enhance card security.

AGNB Recommendations Not Implemented

- | | |
|------|--|
| 7.15 | Medicare provide information on its website as to the circumstances in which the public should report suspected cases of inappropriate use of Medicare cards, and how that reporting should be done. Fully addressing this area would likely require Medicare to develop and promote a direct tip line. |
| 7.16 | Medicare assign responsibility for following up on any tips received. |
| 7.17 | Medicare negotiate a reciprocal billing arrangement with the Province of Quebec, based upon the arrangements now in place between New Brunswick and other provinces. |
| 7.18 | Medicare's contracts with Service New Brunswick and Medavie Blue Cross be amended to include performance metrics and related reporting requirements. |
| 7.19 | <p>Medicare should:</p> <ul style="list-style-type: none"> • develop key performance indicators to allow assessment of Medicare performance • set performance targets and measure actual results against those targets • publicly report the results on an annual basis |

Department of Transportation and Infrastructure (DTI) – Outsourcing of Highway Maintenance and Construction Work (2019, Vol. I, Ch.3)

AGNB Recommendations Not Implemented

- | | |
|------|---|
| 7.20 | DTI record, track and regularly report on the extent and composition of outsourced maintenance and construction work. |
| 7.21 | DTI source capital equipment through the most cost-effective means as demonstrated by a business case analysis. |

Executive Council Office (ECO) – City of Saint John Funding Agreement – Special Review (2019, Vol. I, Ch.5)

AGNB Recommendations Not Implemented

- | | |
|------|--|
| 7.22 | <p>Treasury Board Secretariat/ provincial Comptroller review and update the Financial Administration Act to:</p> <ul style="list-style-type: none"> • Modernize the Act with respect to payments, accruals and conformance with Public Sector Accounting Standards • Increase clarity for key financial officers processing payments throughout government to know if proper budget authority exists • Provide for budget appropriations for multi-year agreements at the time in which funds are legally committed |
|------|--|

Department of Post-Secondary Education, Training, and Labour (PETL) – Provincial Funding to Universities and Maritime College of Forest Technology (2019, Vol. II, Ch.2)

AGNB Recommendations Not Implemented

- | | |
|------|--|
| 7.23 | <p>PETL, as a minimum, implement the following accountability mechanisms for university funding:</p> <ul style="list-style-type: none"> • Establish measurable outcomes • For initiatives or areas of interest, establish working committees who report annually to the Minister on progress and achievement of objectives • Use key performance indicators • Require annual reporting to the Minister using a standard template • Require executive compensation contracts be publicly available |
| 7.24 | <p>PETL report publicly on the outcomes achieved from the funding provided to universities and MCFT.</p> |
| 7.25 | <p>PETL obtain assurances from the universities that the restrictions or conditions on the use of unrestricted funds have been complied with. For example, this could be achieved by requiring a certification from the head of the institution and a senior financial representative or by requesting a compliance opinion from the universities' auditors.</p> |

Department of Social Development (SD) – Group Homes and Specialized Placements (2019, Vol. II, Ch.3)

AGNB Recommendations Not Implemented

- | | |
|------|--|
| 7.26 | <p>SD:</p> <ul style="list-style-type: none"> include in their standards, specific key performance indicators for each standard set a minimum level of performance in line with the performance indicator(s) specified update monitoring procedures to include guidance in measuring the performance indicator(s) for each standard |
| 7.27 | <p>SD integrate key procedures, guidelines, policies and standards into their current and future standards.</p> |
| 7.28 | <p>SD revise the:</p> <ul style="list-style-type: none"> Children’s Residential Services Practice Standards for Child in Care Residential Centres Children’s Residential Centre Service Standards for Operators to increase integration with policies, guidelines, procedures and other mandatory standards |
| 7.29 | <p>SD develop and implement a documented strategy to address group home capacity and service delivery challenges facing the Province. This strategy must align with current Provincial child welfare strategies.</p> |
| 7.30 | <p>SD:</p> <ul style="list-style-type: none"> forecast regional and provincial demand for placement services standardize resource planning procedures to be used by regions and implemented provincially |

AGNB Recommendations Not Implemented

7.31 SD:

- ensure required training is completed in regional offices, group homes and specialized placement facilities before caseloads are assigned to personnel
- provide cultural awareness training across regional offices, group homes and specialized placement facilities

7.32 SD:

- establish independent living and transition to adulthood planning requirements and documented procedures to be completed well in advance of the child's anticipated transition date
- require regular reviews of the preparation for independent living plan by Department social workers in conjunction with Operators of group homes and specialized placement facilities

7.33 SD evaluate options to improve or replace the NB Families information system with the aim of increasing efficiency and effectiveness in case management practices.

7.34 SD collect and maintain high quality residential placement capacity and service capability data from group home and specialized placement Operators for use in Department planning, monitoring, and reporting processes.

7.35 SD:

- document responses and actions taken to address feedback and concerns raised when reviewing Operator completed evaluation forms
- follow-up on Operator feedback and the results of actions taken to address issues identified in the annual review

7.36 The following table details the self-reported implementation assessment we received from departments. We will perform detailed review of their assessments in year four.

Status of Recommendations from 2020 and 2021 as Reported by Auditees

Auditee	Subject	Year	Performance Audit Recommendations	
			Total	% Implemented
Finance & Treasury Board	AG's Access to Vestcor Significantly Limited	2020	3	0%
Public Accounts Committee			2	100%
Social Development	Update on Nursing Home Planning and Aging Strategy	2020	5	20%
Finance & Treasury Board			1	100%
NB Power	Debt Challenges	2020	2	0%
Health	Electronic Medical Record Program	2020	7	71%
Natural Resources and Energy Development	Follow up on 2008 Timber Royalties	2020	5	40%
New Brunswick Forest Products Commission			3	100%
Health	Ambulance Services	2020	3	33%
EM/ANB			15	33%
Health / EM/ANB			2	0%
Executive Council Office			1	0%
Education and Early Childhood Development	School Infrastructure Planning	2020	14	71%
NB Power	Residential Energy Efficiency Programs	2021	5	0%
Natural Resources and Energy Development			2	100%
Regional Development Council	Funding for Rural Internet	2021	3	100%
Opportunities NB			3	100%
RDC and ONB			4	100%
Executive Council Office			3	100%
Post-Secondary Education, Training and Labour	COVID-19 Funding - New Brunswick Workers' Emergency Income Benefit (NBWEIB)	2021	14	100%
Executive Council Office			1	100%
Executive Council Office	Crown Agency Salary and Benefits Practices	2021	1	0%
Finance & Treasury Board			1	100%
Executive Council Office	Risks Exist in Government's Oversight of Crown Agencies	2021	5	100%
Total			105	63%

Appendix I: Detailed Objective, Scope, and Conclusion

For 2023, we completed a limited assurance attestation engagement on the status of certain audit recommendations included in our 2019 Reports of the Auditor General of New Brunswick. Recommendations made to departments, commissions, and Crown agencies as a result of our financial audit work are followed-up annually as part of our financial audit process and are not discussed in this chapter.

Our usual practice is to track the status of our performance audit recommendations for four years after they first appear in the Report of the Auditor General, starting in the second year after the original Report. In 2023, we resumed this periodic process.

For this 2023 Report, we are tracking progress on performance audit recommendations from 2019, with verification performed for six chapters as described in the introduction.

Our objective is to determine the degree of progress departments, commissions and Crown agencies have made in implementing our recommendations. We assess their progress as either implemented or not implemented.

To prepare this chapter, we request written updates from the respective departments, commissions, and Crown agencies. They provide their assessment of the status of each performance audit recommendation. In addition, departments, commissions, and agencies also add any comments they believe are necessary to explain the rationale for their assessment. We received all updates requested.

We conducted our work in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information set out by the Chartered Professional Accountants of Canada.

AGNB applies the Canadian Standard on Quality Management 1 – Quality Management for Firms That Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements. This standard requires our office to design, implement, and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

In conducting the audit work, we have complied with the independence and other ethical requirements of the Rules of Professional Conduct of Chartered Professional Accountants of New Brunswick and the Code of Professional Conduct of the Office of the Auditor General of New Brunswick. Both the Rules of Professional Conduct and the Code are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour.

Professional audit standards prevented the Auditor General from participating in, or influencing, the outcome of follow up work performed on recommendations made to the Office of the Comptroller as the Auditor General previously served as Comptroller for the Province until December 31, 2021. The Executive Director of Financial and IT Audit was responsible to oversee this work.

Based on the limited assurance procedures performed and evidence obtained, no matters have come to our attention to cause us to believe the status of the recommendations reported as complete have been materially misstated. Additional information provided in this report is not intended to take away from our overall conclusion.

Date of the report:

We obtained sufficient and appropriate evidence on which to base our conclusion on December 8, 2023, in Fredericton, New Brunswick.