



REPORT OF THE

Auditor General of New Brunswick

Performance Audit

Volume II

2025

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Speaker of the Legislative Assembly
Province of New Brunswick

Madam,

As required under section 15(1) of the *Auditor General Act*, I am submitting Volume II of my Office's 2025 Report to the Legislative Assembly.

Respectfully submitted,

Paul Martin, FCPA, FCA
Auditor General

Fredericton, N. B.
December 2025



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REPORT OF THE
Auditor General of
New Brunswick
VOLUME II 2025: PERFORMANCE AUDIT

Auditor General's Comments



Our 2025 Volume II report includes four sections:

- Emergency Health Services
- Implementation of *Weaving Our Voices Together*
- Highway Safety
- Status of the Implementation of Performance Report Recommendations

Emergency Health Services

Since 2020 there were over 400,000 visits annually to emergency departments throughout New Brunswick. We found that 66% of patients are not seen within national wait time benchmarks. We highlighted a lack of strategy to address these excessive wait times and data monitoring to analyze gaps and risk areas was not undertaken by the Department of Health. Recommendations have been made to enhance data monitoring activities and to evaluate and implement strategies to address excessive wait times.

Implementation of *Weaving Our Voices Together*

The Department of Women's Equality is responsible for coordinating the provincial plan *Weaving Our Voices Together*. This plan is in place to reduce violence against Indigenous women, girls and 2SLGBTQQIA+ people. We found there has been a lack of accountability and urgency resulting in no more than 10% of the 39 planned actions being reported as completed within the two-year timeframe set by the plan. Recommendations have been made to Women's Equality to ensure adequate oversight, implementation, monitoring and reporting on progress of the plan's desired outcomes.

Highway Safety

The Department of Transportation and Infrastructure is responsible for providing adequate highway infrastructure to ensure public safety. Transport Canada collision statistics indicate that in 2023, New Brunswick recorded the highest rate of collision fatalities per capita among Canadian provinces. We identified gaps in the department's oversight of highways, including those managed by public-private partnership operators. Recommendations have been made to improve planning, monitoring and maintenance processes to ensure safety risks are effectively addressed.

Status of the Implementation of Performance Report Recommendations

Our office performs follow-up work on prior years' reports to determine the level of implementation of our recommendations. We obtained confirmations from entities for years 2021, 2022 and 2023 and have noted 100%, 83% and 32% of our recommendations have been reported as implemented, respectively by year.

It is important to note that less than one third of our recommendations from 2023 have been implemented. The majority of the unimplemented recommendations pertain to the COVID-19 pandemic response. We encourage government to fulfill its commitment to implement these important changes to help ensure New Brunswickers are protected in the event of future unexpected emergencies.

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.

A handwritten signature in black ink, reading "Paul Martin". The signature is fluid and cursive, with the first name "Paul" and last name "Martin" clearly distinguishable.

Paul Martin, FCPA, FCA
Auditor General

DEPARTMENT OF HEALTH

2025

Emergency Health Services

Chapter 2

Volume II: Performance Audit
Independent Assurance Report

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Department of Health

EMERGENCY HEALTH SERVICES

Chapter 2 Highlights

Incomplete key performance indicators	Emergency department wait times exceed established targets	Budget not aligned with service delivery needs
No comprehensive strategy to address excessive wait times		

OVERALL CONCLUSION:

Our audit work concluded that the Department of Health does not have effective oversight mechanisms in place to ensure timely access to, and adequate reporting on, emergency health services.

Results at a Glance

EMERGENCY HEALTH SERVICES

Access to emergency health services is not timely

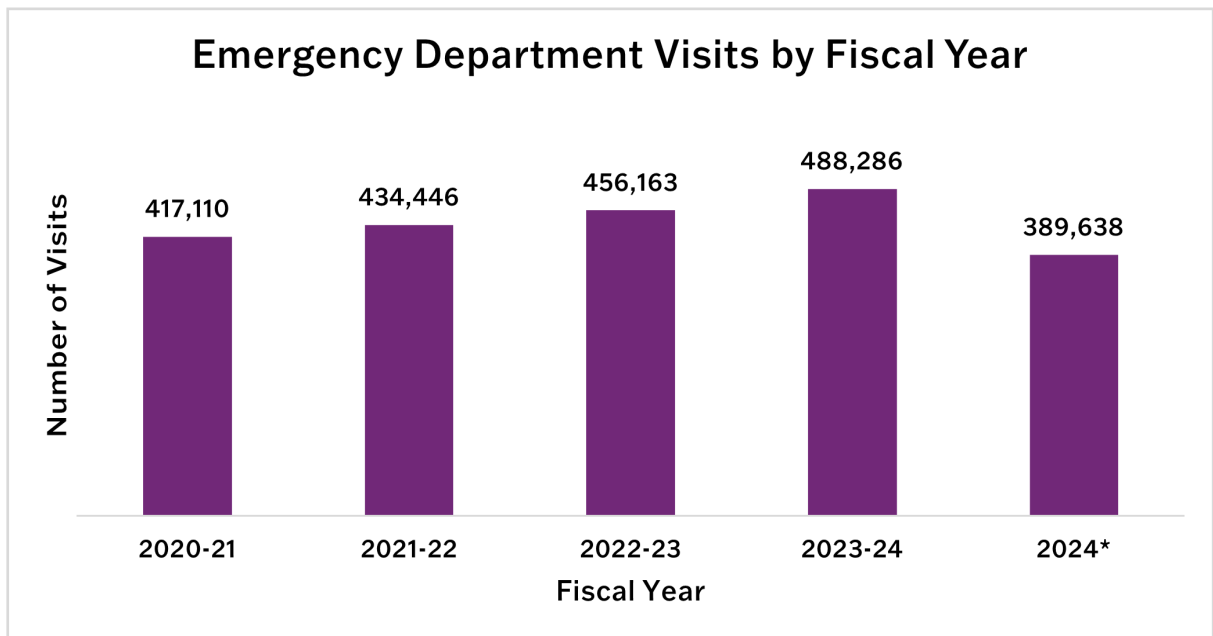


FINDINGS	
	No strategy to address excessive wait times
	Only 34% of emergency department visits met the key performance indicator (KPI) wait time targets from triage to physician assessment
	Lack of monitoring to analyze gaps and risk areas
	Budget for regional health authorities (RHAs) does not consider current needs for emergency services
	Inconsistent record keeping practices

About the Audit

INTRODUCTION TO THE AUDIT

- 2.1** Emergency departments provide care for patients with a range of medical issues, from minor ailments to life-threatening emergencies. These health care facilities are designed to provide care to the most life-threatening cases first.
- 2.2** Since 2020, there were over 400,000 visits per year at emergency departments in New Brunswick. Between fiscal years 2020-2021 and 2023-2024, the number of visits had increased by 17%.



*Source: Prepared by AGNB based on data from Regional Health Authorities (RHAs), (unaudited)
April 1, 2024, to December 31, 2024

- 2.3** The *Regional Health Authorities Act* provides for the delivery and administration of health services. This Act states that the Minister of Health is responsible for the strategic direction of the health care system and may:
- establish goals, objectives and standards for the provision of health services in the Province or areas of the Province
 - establish performance measures and targets to promote the effective and efficient utilization of health services
 - conduct financial, human resource and information technology planning for the health care system

- 2.4** The operations of emergency health care in New Brunswick are carried out by the two regional health authorities (RHAs) across 22 emergency departments.

WHY WE CHOSE THIS TOPIC

- 2.5** Access to emergency health services is a crucial part of New Brunswick's healthcare system. Timely access increases the positive health outcomes for patients in the Province.

AUDITEE

- 2.6** Our auditee was the Department of Health (the Department). We also made inquiries and obtained audit evidence from the two RHAs: Horizon Health Network (Horizon) and Vitalité Health Network (Vitalité).

AUDIT SCOPE

- 2.7** For the purpose of our audit, emergency health services encompasses emergency department services and urgent priority addiction and mental health services.
- 2.8** The audit covered the period from April 1, 2020, to December 31, 2024. Information outside of this period was also collected and examined as deemed necessary. As part of our work, we reviewed relevant legislation, policy, annual reports, guidelines and data on access to emergency departments and urgent priority addiction and mental health services. We also interviewed staff from the Department and from the two RHAs and visited emergency departments.
- 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 Health has effective oversight mechanisms in place to ensure timely access to, and adequate reporting on, emergency health services.

CONCLUSION

- 2.11** Our audit work concluded that the Department of Health does not have effective oversight mechanisms in place to ensure timely access to, and adequate reporting on, emergency health services. Overall, we found that the Department of Health:
- has not monitored relevant key performance indicators to ensure timely access to emergency health services
 - has not established a comprehensive strategy to address gaps in timely access to emergency departments

- has not established or provided a budget that is aligned with achieving the overall goal of timely access to emergency departments
- has not provided complete public reporting on access to emergency departments

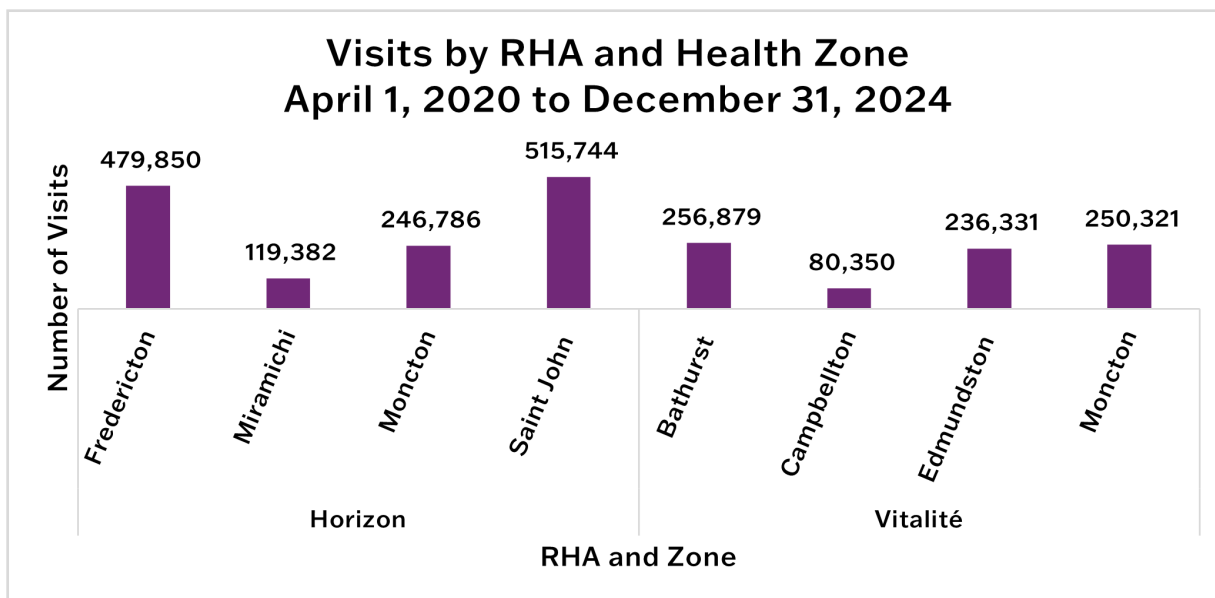
Background

2.12 The Department of Health is responsible for the planning, funding, and monitoring of hospital services, including emergency department services.

2.13 The Acute Care Branch within the Department of Health is responsible for hospital operations, working with the RHAs on the planning and delivery of acute health care across the Province's seven health zones.

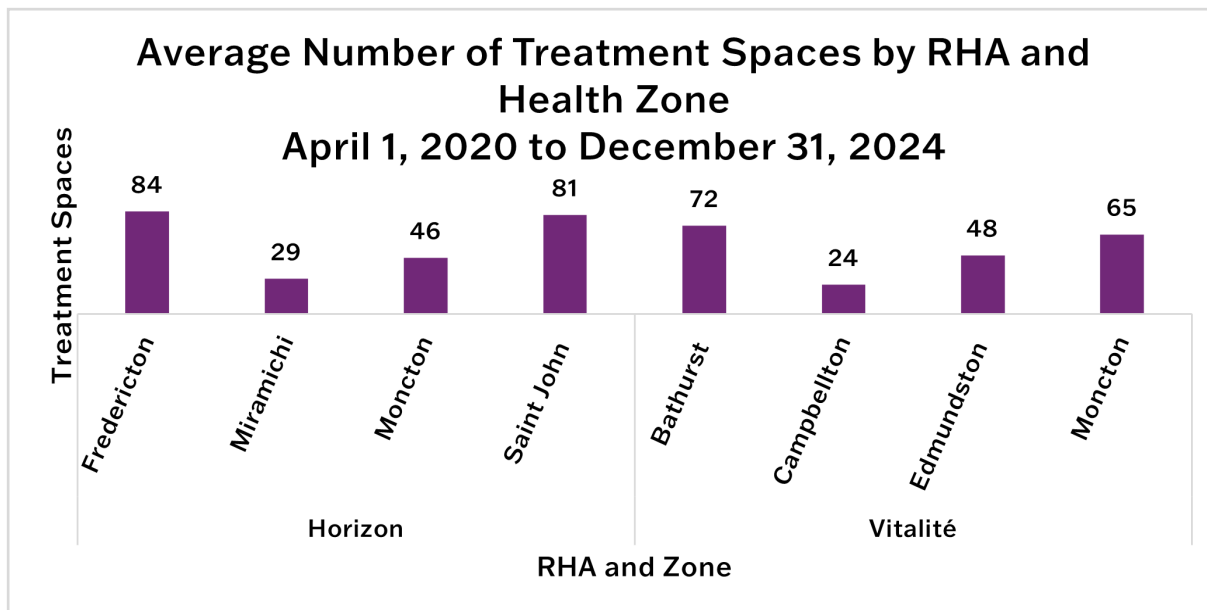
2.14 The RHAs are responsible for the delivery of hospital services to New Brunswickers.

2.15 The number of emergency department visits by RHA and health zone during the audit period were as follows:



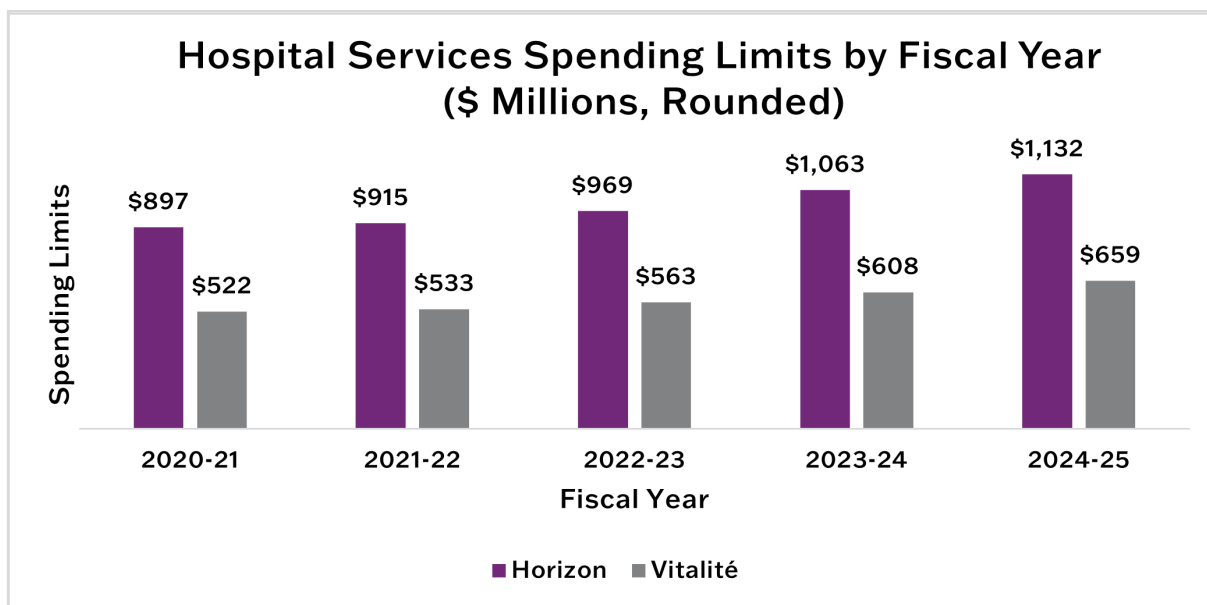
Source: Prepared by AGNB based on data from RHAs (unaudited)

2.16 Emergency departments are divided into treatment spaces, some of which are private rooms and others are shared spaces. The average number of emergency department treatment spaces by RHA and health zone during the audit period is as follows:



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

2.17 To provide hospital services, the Department provides approved spending limits to each RHA. The chart below shows the spending limits by fiscal year:



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

Accountability Framework Only Contains One KPI Related to Emergency Departments

2.18 The Department's role is to provide oversight to emergency health services. The *Regional Health Authorities Act* requires the Department to establish reporting requirements for the RHAs on their performance.

2.19 Section 7 of the *Regional Health Authorities Act* stipulates that the Minister of Health shall establish an accountability framework that includes direction to the RHAs on establishing performance measures and reporting requirements.

2.20 The purpose of the accountability framework is to:

- describe the role of the Minister of Health, other ministers and the RHAs and specify the responsibilities each has towards the other within the provincial health care system
- provide direction to the RHAs on establishing strategic objectives, performance measures and reporting requirements

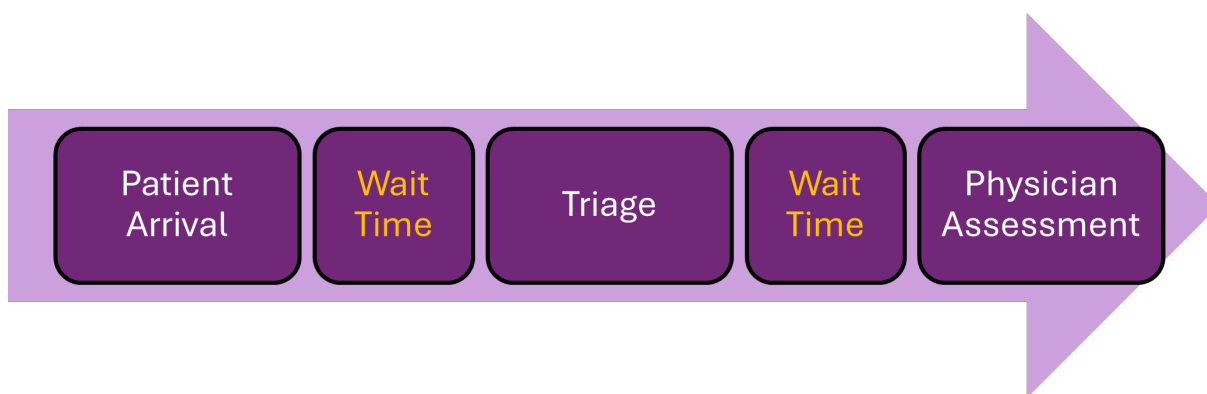
2.21 For the duration of our audit period, the accountability framework was not established, however, it was completed subsequently in April 2025. We examined the accountability framework and determined that it only contained one KPI related to emergency departments. The KPI noted was the 30-minute wait time target to see a physician for patients triaged as level III. This KPI does not consider overall performance of emergency departments, including the wait time of patients triaged at any of the other four levels.

Recommendation

2.22 We recommend that the Department of Health review the accountability framework to ensure that performance indicators related to emergency departments cover the full scope of patients served.

No KPI For Wait Time Between Arrival and Triage

2.23 Patient flow through an emergency department involves a few key steps. Patients are triaged after arrival to the emergency department. Following triage, patients are assessed by a physician.



2.24 Triage is the process of assessing the urgency of a patient's condition based on the Canadian Triage and Acuity Scale (CTAS).

2.25 The triage level assigned to a patient determines their priority level and expected wait time to be seen by a physician. These times are measured between triage and physician assessment. The following key performance indicators, based on CTAS, have been applied by Horizon and Vitalité:

Level	Acuity	Should be seen by physician within
I	Resuscitation	Immediate (0 minutes)
II	Emergent	15 minutes
III	Urgent	30 minutes
IV	Less Urgent	60 minutes
V	Non-Urgent	120 minutes

- 2.26** CTAS guidelines indicate that triage should occur no more than 10 minutes after arrival. However, this target has not been adopted by either the Department or the RHAs.
- 2.27** We examined data for our audit period and found that not all facilities capture time of arrival. None of the Vitalité facilities record arrival times, while six out of 13 Horizon facilities do.
- 2.28** Arrival to triage is a critical time because patients have not yet been assessed, and their priority level is not yet known. Any delay in treatment could pose health risks and impact patient outcomes.

Recommendation

- 2.29** We recommend that the Department of Health establish measurable key performance indicators pertaining to the wait time between arrival and triage.

Department Not Utilizing Performance Reporting

- 2.30** Section 5.1 of the *Regional Health Authorities Act* states that the Minister of Health may, “establish performance measures and targets to promote the effective and efficient utilization of health services.”
- 2.31** We were informed by the Department that they receive reports on indicators such as volume of emergency department visits per CTAS level, however, these reports do not include achievement of wait time KPIs. The RHAs analyze and monitor wait time data against KPIs, but this information is not obtained by the Department.
- 2.32** We obtained and analyzed a copy of the Department’s volume report and found that overall emergency department visits increased by 17% between fiscal years 2020-2021 and 2023-2024. The following three facilities increased their annual visits by more than 50% during this period:
- Grand Falls General Hospital
 - Hotel-Dieu of St. Joseph (Perth-Andover)
 - Hotel-Dieu Saint-Joseph de Saint-Quentin

2.33 Performance should be monitored and assessed against established targets. Without understanding emergency department wait times and KPI achievement, the Department does not know what gaps may exist in delivering timely access, in order to make strategic decisions and to allocate resources.

Recommendation

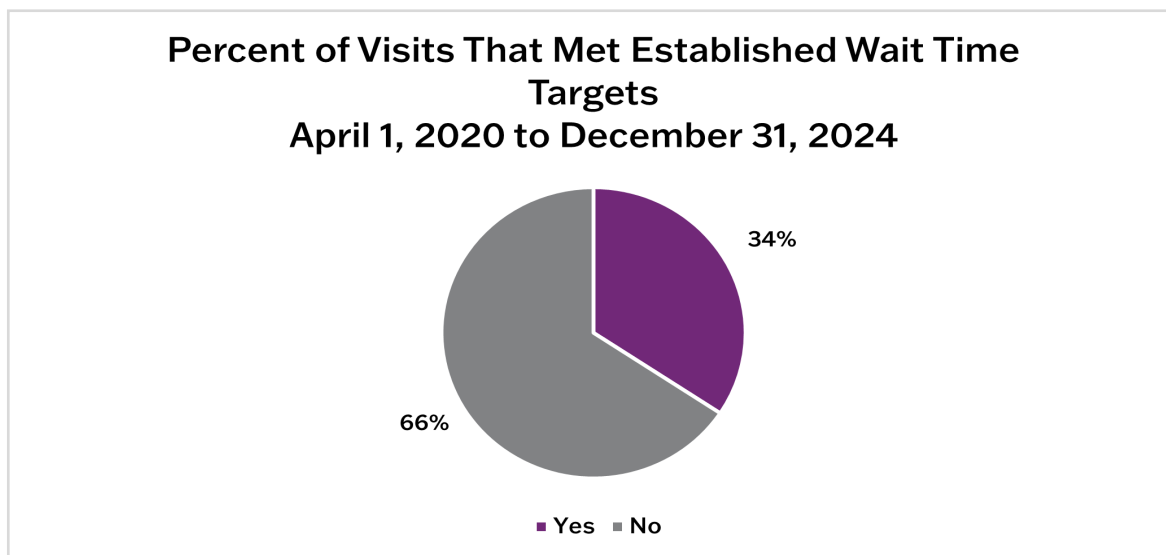
2.34 We recommend that the Department of Health review performance data on emergency department wait times to identify and address risks to achieving timely service delivery.

Wait Times Exceed Established Performance Measures

2.35 Timely access to emergency health services is essential to ensure positive patient outcomes. Long wait times may result in poorer outcomes and are a key factor in patients leaving the emergency department without being seen by a physician.

2.36 Based on the data obtained from the RHAs, there were 249,158 patients who left the emergency departments without being seen by a physician during our audit period.

2.37 We analyzed data for 1,464,557 emergency department visits. We found that 66% of these visits did not meet the established CTAS targets for wait time from triage to physician assessment.



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

2.38 We further examined these targets by CTAS level, and the results were as follows:

Level	Target	Number of Patients	Rate of Target Achievement
I	Immediate	6,557	56%
II	15 minutes	202,138	25%
III	30 minutes	502,567	24%
IV	60 minutes	655,482	39%
V	120 minutes	97,813	71%

2.39 Data records from the RHAs indicated there were 2,185,643 emergency department visits across the Province during the audit period. However, we were unable to analyze 471,928 records due to incomplete data.

2.40 1,030 records showed wait times that exceeded one week:

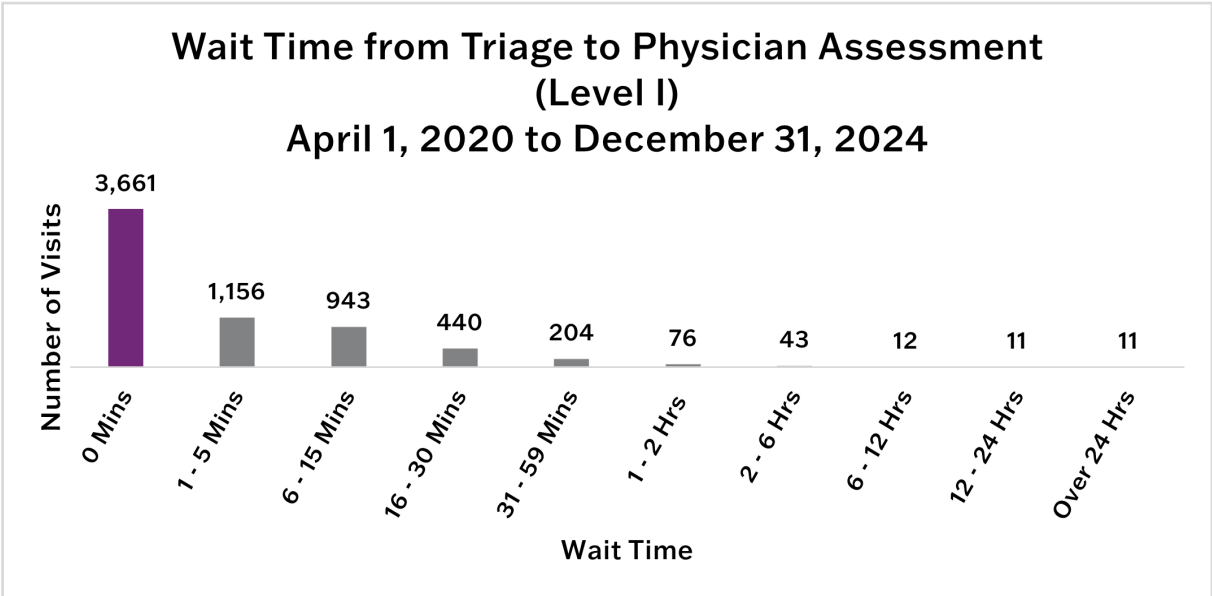
- we reviewed 20 of these in detail and found that all the items were the result of data errors
- five records indicated a patient waited 20 years or more to be seen
- nine records had physician assessment dates that were post-dated

LEVEL I

2.41 Level I is the most urgent priority in the CTAS. These patients require resuscitation and should be seen immediately.

2.42 Over the course of our audit period, 6,557 visits were assigned a triage level I. Data indicated:

- 44% of these visits were not seen by a physician within the targeted time frame
- 77 patients waited over two hours from triage to physician assessment, with 11 noted as more than 24 hours



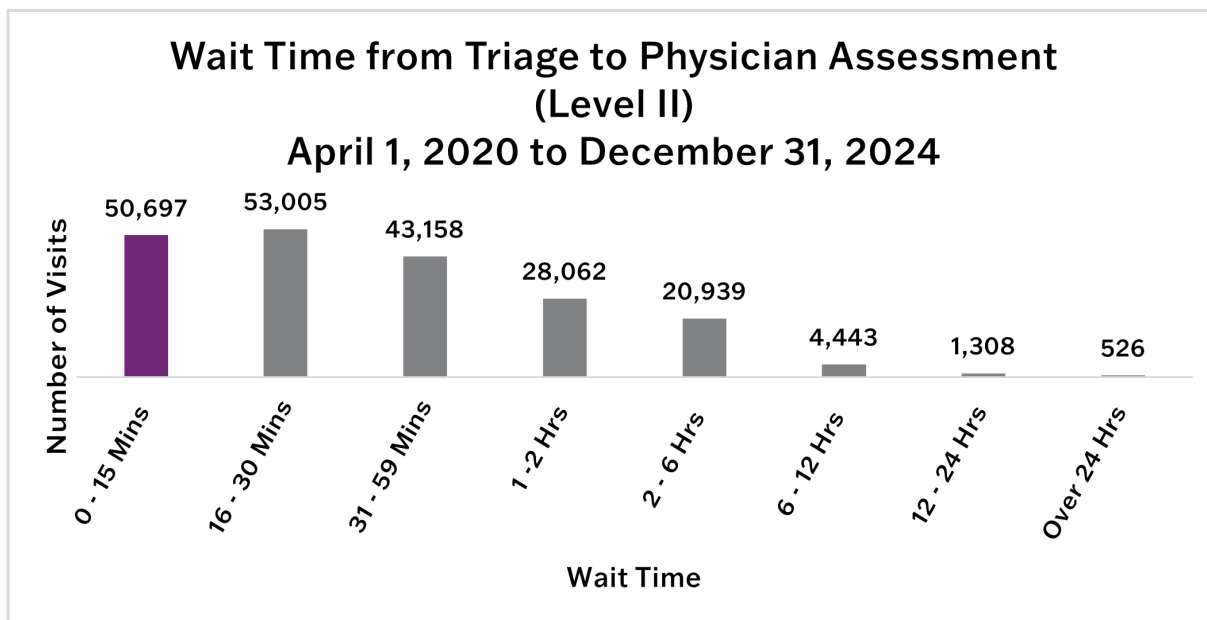
Source: Prepared by AGNB based on data from RHAs (unaudited)

LEVEL II

2.43 Level II on the CTAS scale is assigned to patients that have emergent health issues. Examples include severe head injuries or chest pain. The CTAS indicates these patients should be seen by a physician within 15 minutes.

2.44 During our audit period, 202,138 visits were assigned a triage level II. Data indicated:

- 75% of these visits were not seen by a physician within the targeted time frame
- 27,216 patients waited over two hours from triage to physician assessment, with 526 waiting more than 24 hours



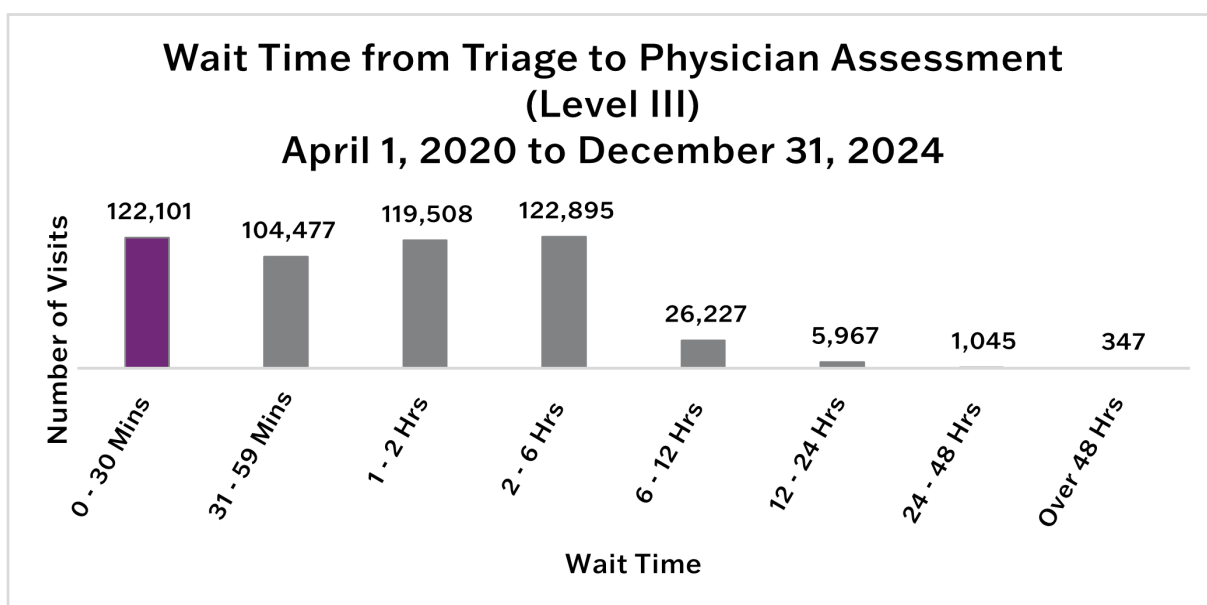
Source: Prepared by AGNB based on data from RHAs (unaudited)

LEVEL III

2.45 Level III on the CTAS is assigned to patients who have urgent health issues. Examples include fractures and dislocations. The CTAS indicates these patients should be seen by a physician within 30 minutes.

2.46 Over the course of the audit period, 502,567 visits were assigned a triage level III. Data indicated:

- 76% of these visits were not seen within the targeted time frame
- 33,586 patients waited over six hours from triage to physician assessment, with 347 waiting over 48 hours



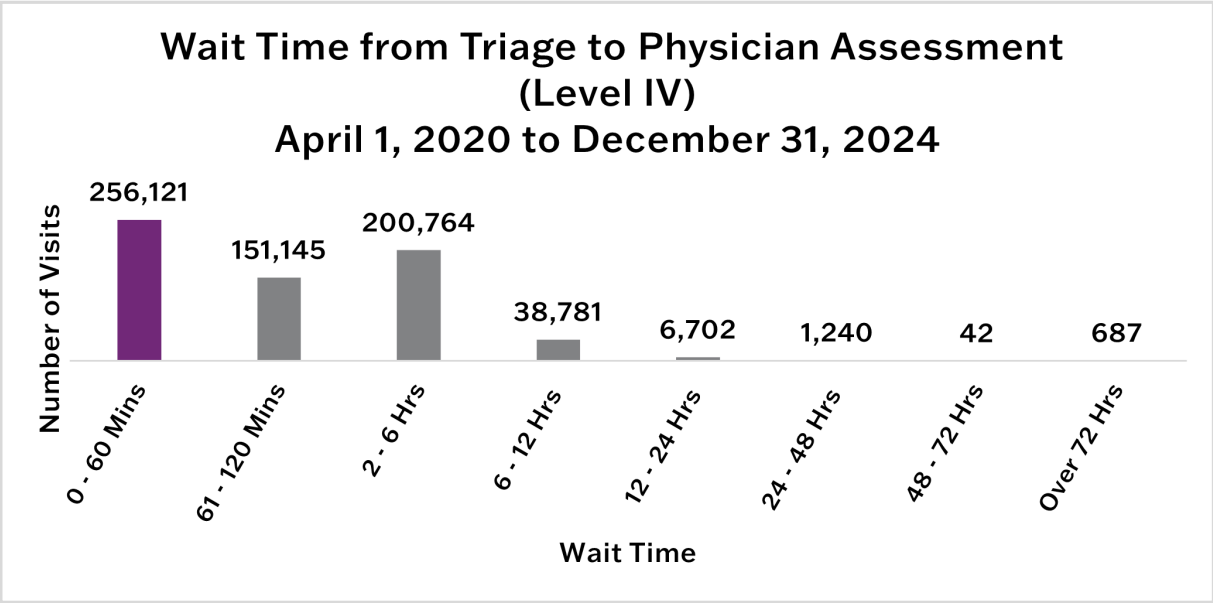
Source: Prepared by AGNB based on data from RHAs (unaudited)

LEVEL IV

2.47 Level IV on the CTAS is assigned to patients with less urgent health issues such as the flu or earache. The CTAS indicates these patients should be seen by a physician within 60 minutes.

2.48 Level IV was the most commonly assigned CTAS level. Over the course of the audit, 655,482 visits were assigned this level. Data indicated:

- 61% of these visits were not seen by a physician within the targeted time frame
- 8,671 patients waited over 12 hours from triage to physician assessment, with 687 waiting over 72 hours



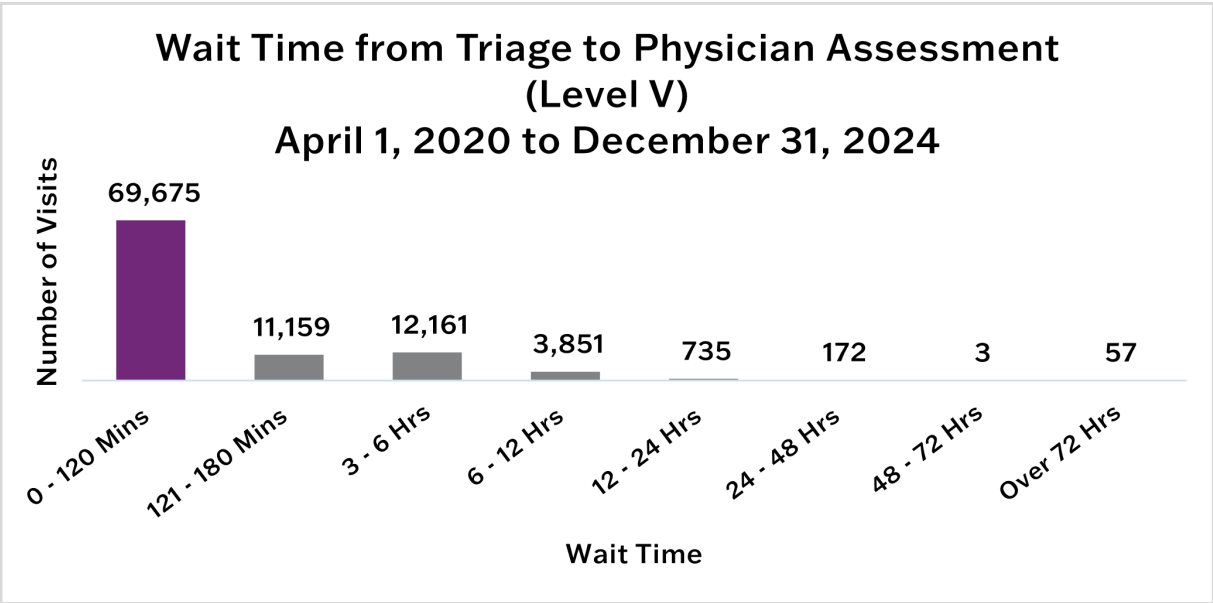
Source: Prepared by AGNB based on data from RHAs (unaudited)

LEVEL V

2.49 Level V is for non-urgent cases and is the lowest priority assigned in the CTAS. Examples include minor lacerations and sprains. The CTAS indicates these patients should be seen by a physician within 120 minutes.

2.50 Over the course of the audit, 97,813 patients were assigned a triage level V. Data indicated:

- 29% of these visits were not seen by a physician within the targeted time frame
- 967 patients waited over 12 hours from triage to physician assessment, with 57 waiting over 72 hours



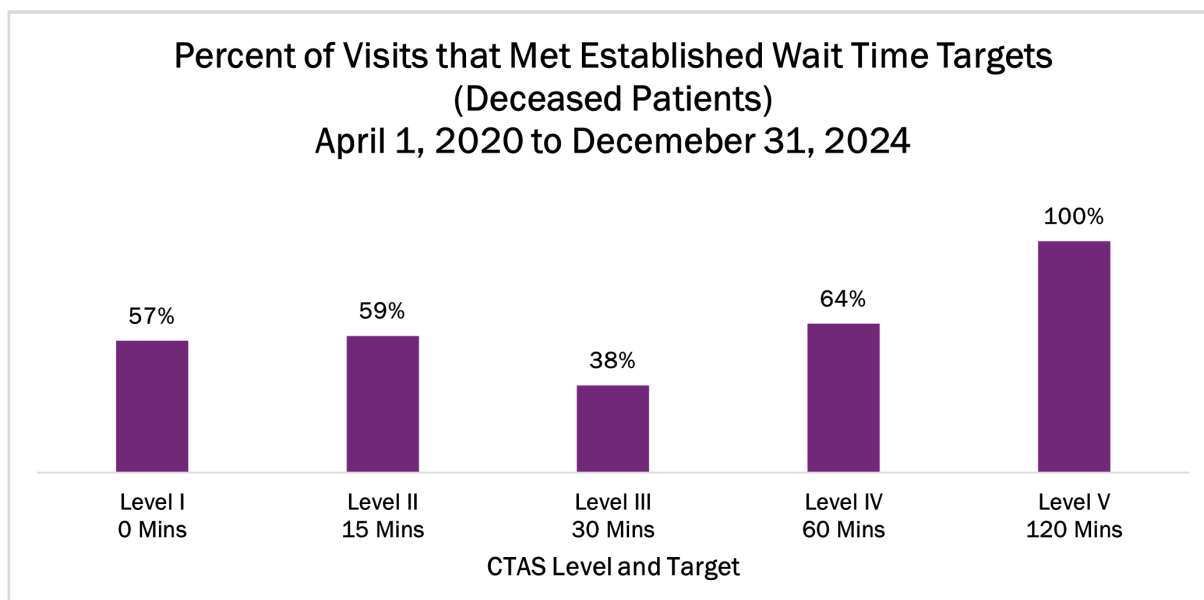
Source: Prepared by AGNB based on data from RHAs (unaudited)

Opportunity to Evaluate Risk

NO REVIEW OF WAIT TIME DATA RELATED TO DECEASED INDIVIDUALS

2.51 During our audit period we found that 2,199 emergency department patients were pronounced deceased subsequent to their arrival.

2.52 We examined the time patients waited between triage and their initial assessment by a physician for 1,287 deaths. Overall, we found that 43% of these patients were not seen within the CTAS target time frame. Achievement by CTAS level is shown below:



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

2.53 The Department does not obtain information on deaths in emergency departments such as associated wait times. It is a missed opportunity for the Department to understand contributing factors into these cases and how strategies and resources may contribute to improved outcomes.

Recommendation

2.54 We recommend that the Department of Health review data on deceased individuals to evaluate risks and opportunities in developing strategies to improve results.

Lack of Comprehensive Strategy

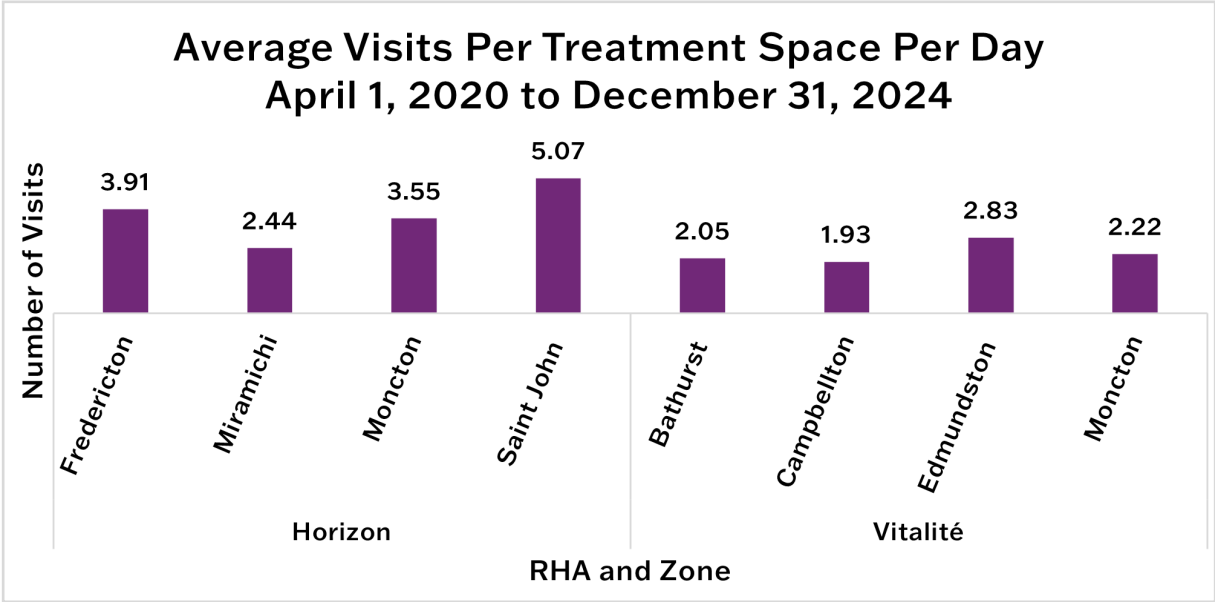
- 2.55** Pursuant to section 6 of the *Regional Health Authorities Act*, “The Minister shall establish ... a provincial health plan which shall include the provincial objectives and priorities for the provision of health services in the Province.”
- 2.56** In 2021 the Department established a five-year provincial plan. Provincial objectives and priorities in this plan included:
- fully address the wait list for access to primary health care
 - empower New Brunswickers to proactively manage their health with access to their own health information through MyHealthNB
 - expansion of pharmacists’ roles and access to primary care
 - reduce wait times for patients experiencing an addiction or mental health crisis
- 2.57** While these priorities may help to reduce emergency department wait times, the plan did not contain specific objectives or priorities to address all gaps in access to emergency departments.
- 2.58** As the Department was not monitoring emergency department wait time data, this information was not available to inform the strategy.
- 2.59** We inquired with the Department if their strategies are achieving results and were informed that the Department has not been actively monitoring the extent to which these actions have diverted patients from emergency departments.

Recommendations

- 2.60** We recommend that the Department of Health develop a comprehensive strategy to address emergency department needs including expected outcomes, timelines and resources required.
- 2.61** We recommend that the Department of Health monitor and report on achievement of strategy results.

Insufficient Treatment Spaces in Emergency Departments

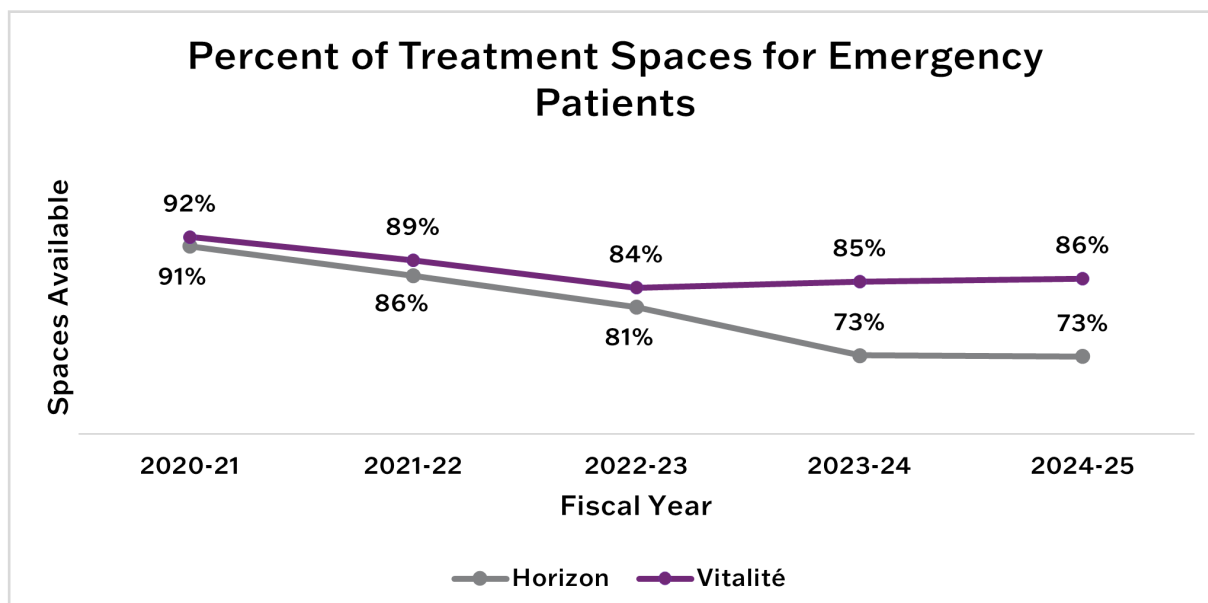
2.62 We reviewed treatment space availability in each emergency department. We analyzed the average number of visits per treatment spaces per day and the results were as follows:



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

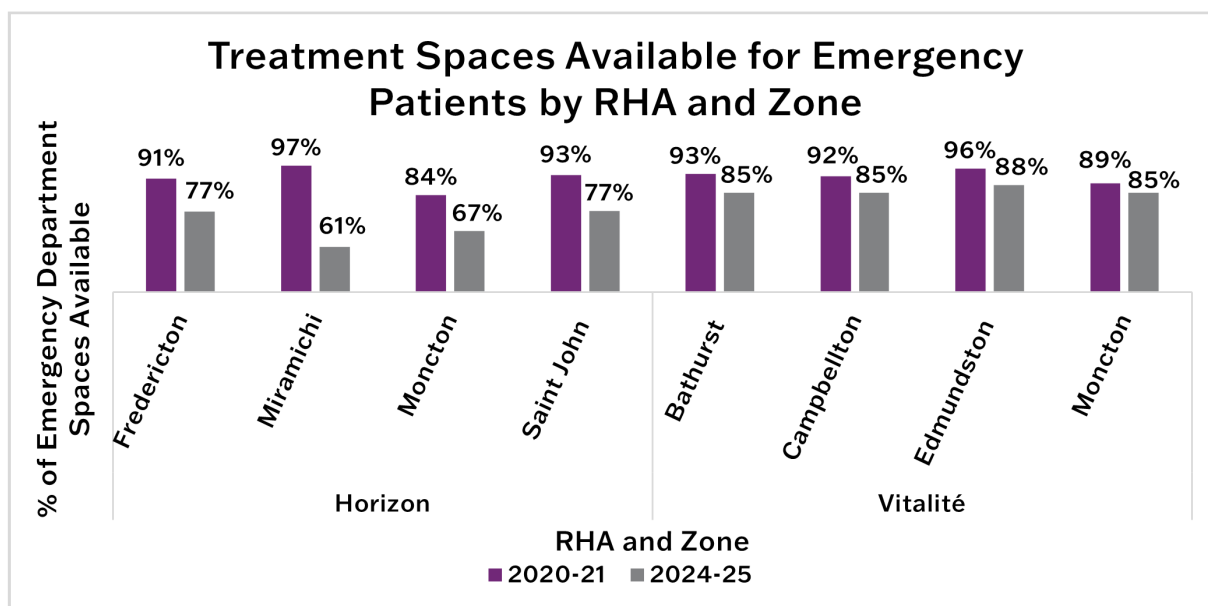
2.63 During discussions with staff in the RHAs we were informed that many spaces were occupied by patients from other hospital units which limited the availability for emergency cases.

2.64 Between April 1, 2020 and December 31, 2024, the percentage of treatment spaces available for emergency cases declined by 20 percentage points at Horizon and seven percentage points at Vitalité.



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

2.65 The chart below shows the change in available treatment spaces for emergency cases from fiscal 2020-2021 to fiscal 2024-2025. Across all zones, the number of available spaces has decreased throughout the audit period as follows:



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

2.66 As part of our work, we visited the emergency departments at the following hospitals:

- Dr. Everett Chalmers Regional Hospital
- Dr. Georges-L.-Dumont University Hospital Centre
- The Moncton Hospital

2.67 During these visits, we observed the emergency department facility, patient flow process and had discussions with staff.

2.68 We made the following observations during these visits:

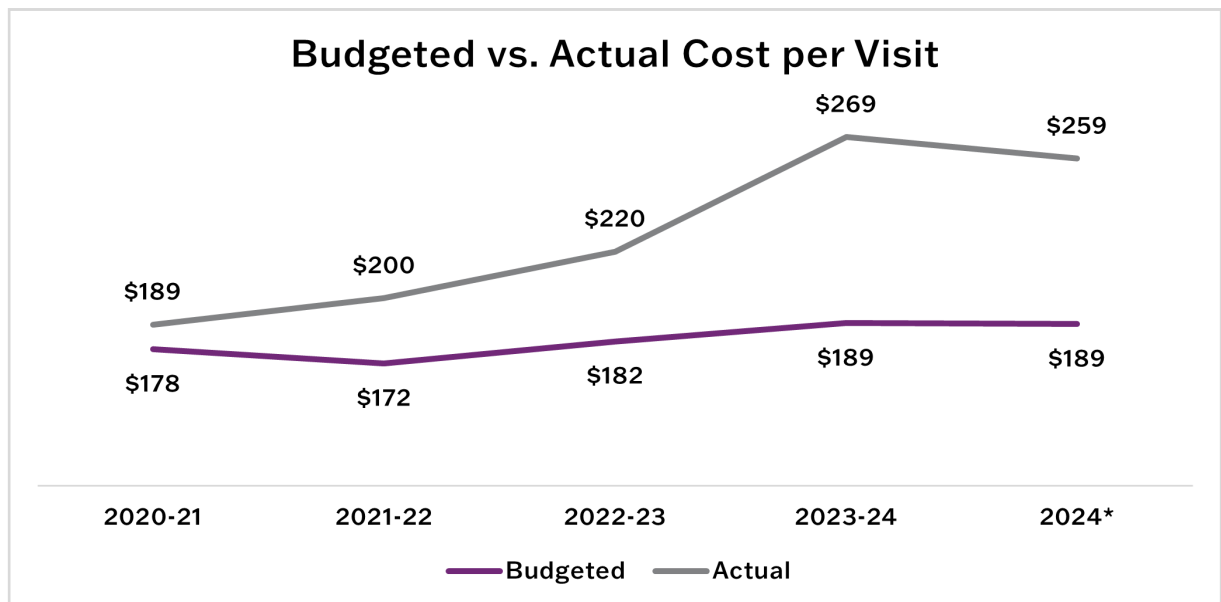
- non-traditional spaces such as hallways, offices and storage areas were used for treatment
- staff reported instances where physicians were available but unable to see patients due to insufficient treatment spaces
- patients from other units were occupying emergency department beds due to a lack of hospital bed space

2.69 Horizon commissioned a report, completed in June of 2023 on the Dr. Everett Chalmers Regional Hospital (DECRH). This report found that the DECRH's emergency department is sized to accommodate roughly half of the annual visits it is currently experiencing. The emergency department currently has 35 treatment spaces and would require 50 to meet the current population. By 2041, the need is projected to grow to 62 spaces.

2.70 Similar reports were not available for other facilities.

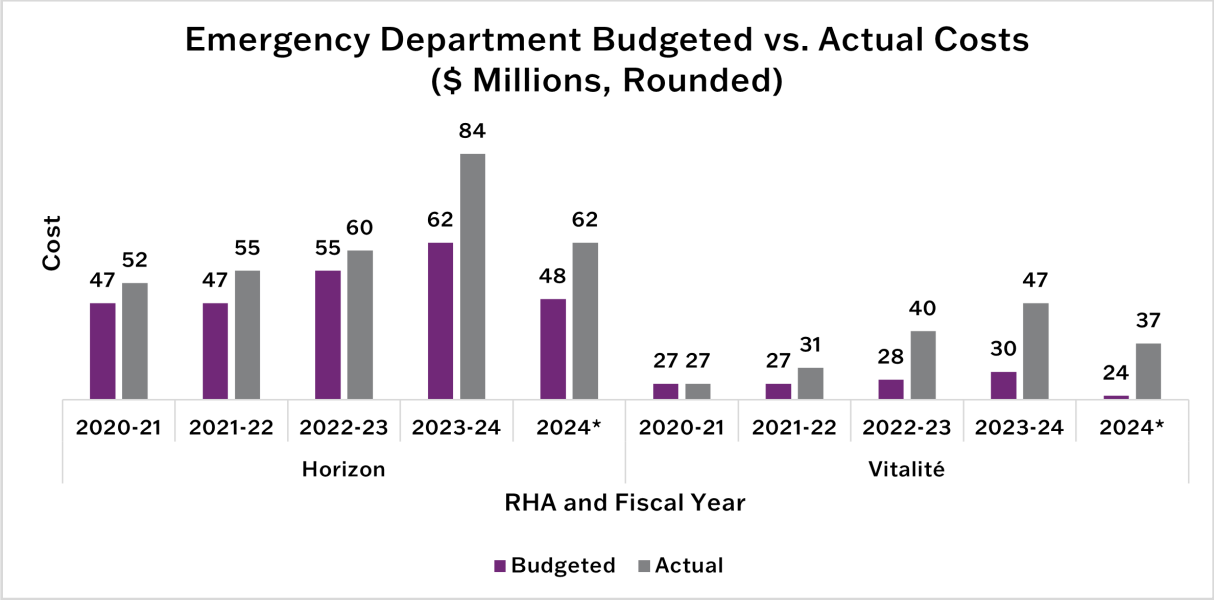
Budget for Emergency Departments Not Based on Need

2.71 The Department provides each regional health authority with an overall operating budget each year to fund healthcare services, including the operation of emergency departments. The regional health authorities allocate this amount to each line of business. The budget to actual cost per visit by fiscal year was as follows:



Source: Prepared by AGNB based on data from RHAs (unaudited)
*April 1, 2024, to December 31, 2024

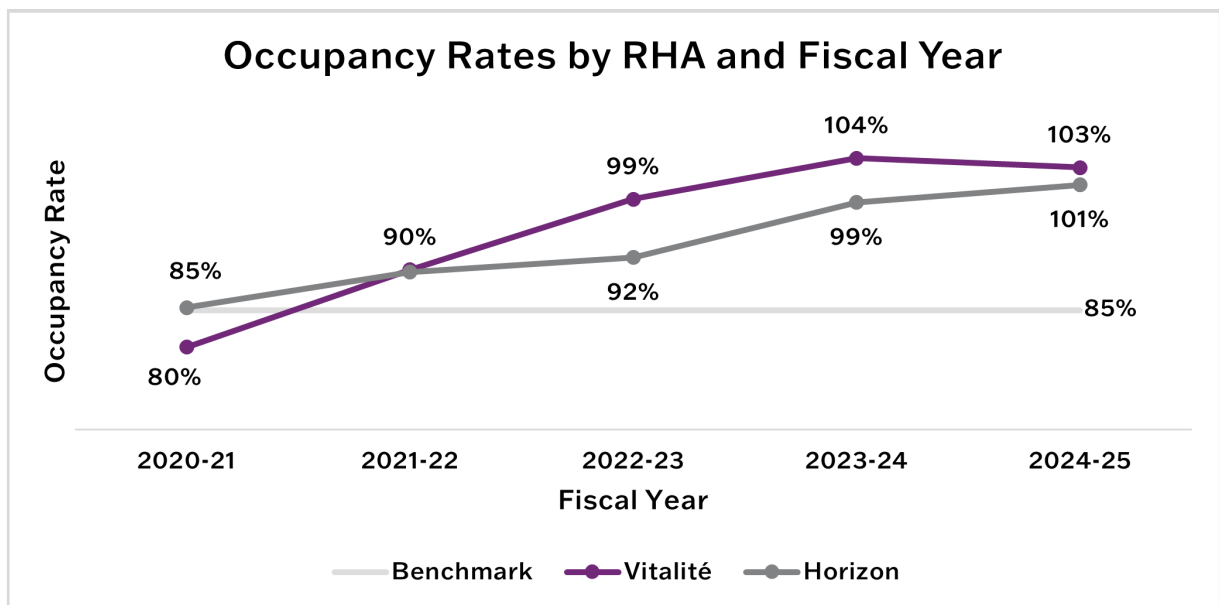
2.72 We reviewed funding letters from the Department and found that between \$1.4 and \$1.8 billion was allocated annually to the RHAs for hospital services between fiscal years 2020-2021 and 2024-2025. The RHAs allocate this amount to their various lines of business. A breakdown of budget and actuals by RHA and fiscal year for emergency departments is shown below:



Source: Prepared by AGNB based on data from RHAs (unaudited)
*April 1, 2024, to December 31, 2024

2.73 The Department informed us that the current base budget was established prior to 2008. They were unable to clearly demonstrate how the base budget amounts were calculated. Prior years’ amounts are carried forward with adjustments for new projects or initiatives. At the time of establishment, the budget amounts were based on an occupancy rate of 85%.

2.74 According to data provided by the RHAs, the average occupancy rate for each health authority exceeded 85% in four of the past five fiscal years, with Vitalité reaching over 100% in fiscal year 2023-2024. We were informed by the RHAs that emergency department treatment spaces are often used when other departments within the hospital exceed their capacity. We also observed non-traditional spaces being used when capacities are exceeded. This indicates that the calculation, based on 85% occupancy, no longer represents the actual patient volumes in emergency departments.



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

- 2.75** No other information on how the base budget was established was known or available in the Department.
- 2.76** Without a clear understanding of how the base budget is calculated, it would be difficult for the Department to assess whether actual results align with what the funding was intended to achieve. Furthermore, where additional funding is requested, it is not clear whether amounts were originally included for that purpose in the base amount.
- 2.77** On April 17, 2025, the Department announced its plan to formally review the base budget for New Brunswick's overall health system.

Recommendations

- 2.78** We recommend that the Department of Health conduct its base budget review to ensure that sufficient resources are provided to the regional health authorities for the services delivered.
- 2.79** We recommend that the Department of Health retain supporting documentation and calculations that show how amounts were determined for each annual budget.

Incomplete Reporting on Performance

- 2.80** We examined the Department's public reporting over our audit period and found that the Department does not report on access to emergency departments, including wait times. However, we noted that Horizon, as part of its performance dashboard, reported on targets, results and trends for CTAS level III wait times. Vitalité does not publish data on targeted or actual wait times.
- 2.81** Without complete reporting on performance, the public is not aware of how well the targets are achieved.

Recommendation

- 2.82** We recommend that the Department of Health ensure the public has timely access to reporting on access to emergency departments, including on Canadian Triage and Acuity Scale level wait times and on the performance of short- and long- term strategies to address gaps.

Urgent Priority Addiction and Mental Health Services

- 2.83** In the Department, the Addiction and Mental Health Services (AMHS) Branch works closely with the RHAs to plan, fund and monitor addiction and mental health policies and programs.
- 2.84** Access to AMHS is delivered in three stages: the referral, the assessment, and treatment or service. The referral is the initial request for service, and the assessment involves an appointment with the client where a clinician completes a standardized assessment tool to help determine if service is required and the individual's priority level.

NO MONITORING OF PERFORMANCE

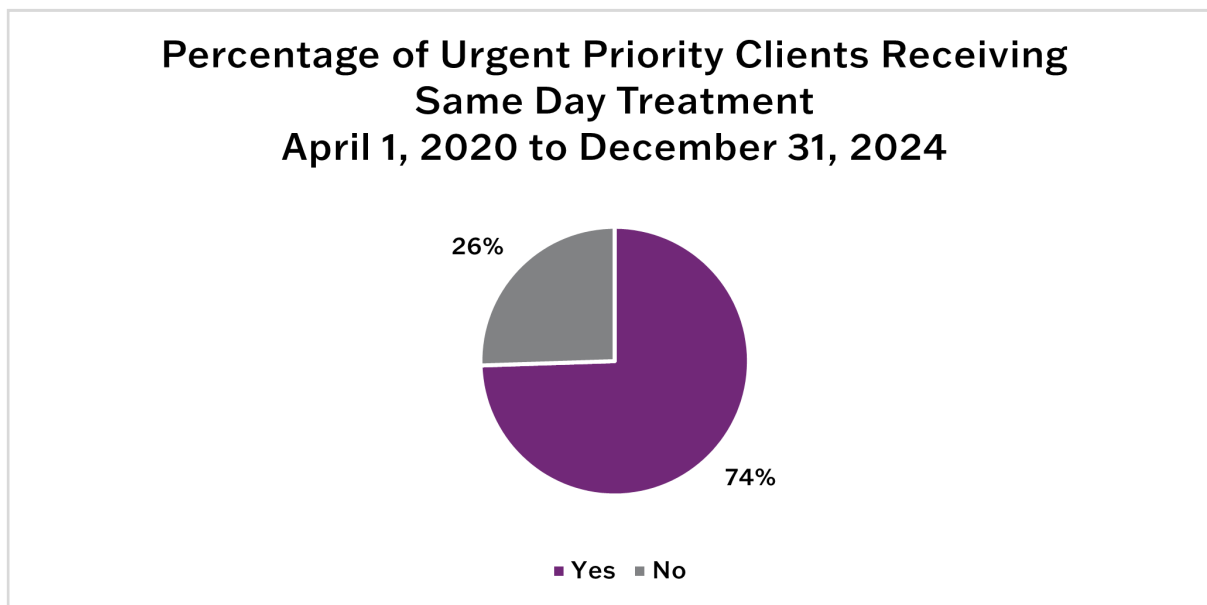
- 2.85** The *Mental Health Services Act* governs the conduct and coordination of mental health services in New Brunswick. This Act states that the Minister may establish, monitor and review standards respecting mental health services.
- 2.86** The Department does not monitor KPI achievement pertaining to urgent priority addiction and mental health services. Regular analysis by the Department would help identify gaps in providing timely service, and to support corrective action.

Recommendation

- 2.87** We recommend that the Department of Health monitor access to urgent priority addiction and mental health services.

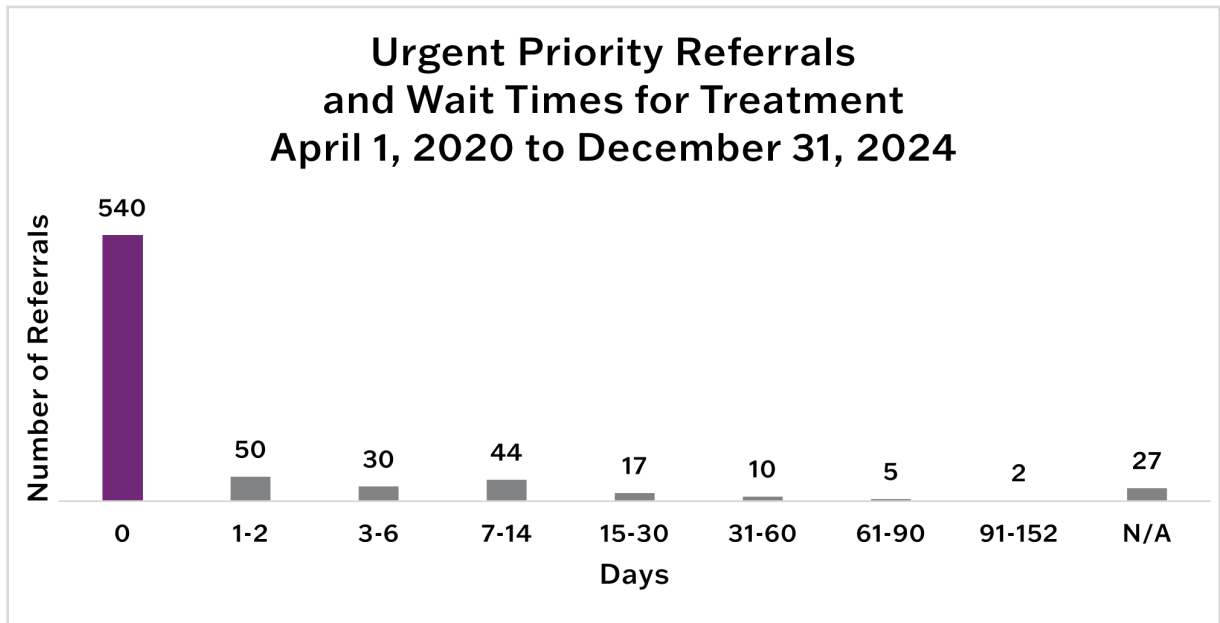
WAIT TIME KPI MET 74% OF THE TIME

- 2.88** The Department defines an individual as having an urgent priority level when the client presents an imminent danger to themselves or others. The established KPI for urgent priority AMHS is for a treatment or service to be provided the same day as requested.
- 2.89** Between April 1, 2020 and December 31, 2024, 725 clients were assigned an urgent priority classification. We found that 26% of these clients did not receive same day services:



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

2.90 The graph below details the wait time between assessment and treatment. In 27 cases, the wait time was unable to be determined due to missing data. One record indicated a patient waited 152 days for treatment.



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

Recommendation

2.91 We recommend that the Department of Health perform a root cause analysis to determine why the urgent addiction and mental health target is not being met and implement strategies for improvement.

Appendix I:

RECOMMENDATIONS AND RESPONSES

Par. #	Recommendation	Entity's Response	Target Implementation Date
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We recommend that the Department of Health:

2.22	review the accountability framework to ensure that performance indicators related to emergency departments cover the full scope of patients served.	Agree On May 1, 2025, the Minister of Health issued an accountability framework to the Board Chairs of each Regional Health Authority. The accountability framework contains reporting requirements of the regional health authorities, in alignment with the <i>Regional Health Authority Act</i> .	In progress
2.29	establish measurable key performance indicators pertaining to the wait time between arrival and triage.	Agree Work is underway with planning, monitoring, measurement, and evaluation of the health care system performance. The Department will establish key performance indicators between arrival and triage, and work with the Regional Health Authorities on consistent data capture and timely reporting.	Q1 2026-2027
2.34	review performance data on emergency department wait times to identify and address risks to achieving timely service delivery.	Agree The Department will leverage the Accountability Framework to access timely data on key performance indicators to identify and address risks to achieving timely service.	Q4 2025-2026
2.54	review data on deceased individuals to evaluate risks and opportunities in developing strategies to improve results.	Agree The Department will request data from the RHAs specific to the deceased individuals to inform a risk index. The Department will review the data and manage the risk log, and take appropriate actions as required.	Q4 2025-2026
2.60	develop a comprehensive strategy to address emergency department needs including expected outcomes, timelines and resources required.	Agree The Department will work with the Regional Health Authorities to develop a comprehensive strategy to address Emergency Department pressures, detailing key objectives, measurable impacts, timeline and resources.	Q4 2026-2027

Par. #	Recommendation	Entity's Response	Target Implementation Date
2.61	monitor and report on achievement of strategy results.	Agree The Department commits to developing a strategy, and monitoring and reporting results to Health System Partners.	Q1 2027-2028
2.78	conduct its base budget review to ensure that sufficient resources are provided to the regional health authorities for the services delivered.	Agree The Department of Health has commenced a base budget review and expects the review to be completed by spring of 2026.	Q1 2026-2027
2.79	retain supporting documentation and calculations that show how amounts were determined for each annual budget.	Agree After completing the base budget review, the Department of Health plans to retain the supporting documentation to ensure a clear understanding of how the base budget was calculated.	Q1 2026-2027
2.82	ensure the public has timely access to reporting on access to emergency departments, including on Canadian Triage and Acuity Scale level wait times and on the performance of short- and long- term strategies to address gaps.	Agree The Department will engage with the Regional Health Authorities on feasibility of wait time data availability and align on publication of appropriate data for the public.	Q4 2029-2030
2.87	monitor access to urgent priority addiction and mental health services.	Agree The Department of Health will establish a continuous monitoring process for the urgent priority addiction and mental health services.	Q4 2026-2027

Par. #	Recommendation	Entity's Response	Target Implementation Date
2.91	perform a root cause analysis to determine why the urgent addiction and mental health target is not being met and implement strategies for improvement.	Agree The Department of Health, in collaboration with the Regional Health Authorities, will perform a root cause analysis to determine why the target is not being met.	Q4 2026-2027

Appendix II:

Audit Objective and Criteria

The objective and criteria for our audit of the Department of Health are presented below. The Department of Health and its senior management reviewed and agreed with the objective and associated criteria.

Objective	To determine whether the Department of Health has effective oversight mechanisms in place to ensure timely access to, and adequate reporting on, emergency health services.
Criterion 1	The Department of Health should establish and monitor relevant key performance indicators to ensure timely access to emergency health services.
Criterion 2	The Department of Health should have short and long-term strategies to address any gaps in timely access to emergency health services.
Criterion 3	The Department of Health should establish and provide a budget that is aligned with achieving the overall goal of timely access to emergency health services.
Criterion 4	The Department of Health should provide timely public reporting on the timeliness of access to emergency health services.

Appendix III:

Independent Assurance Report

This independent assurance report was prepared by the Office of the Auditor General of New Brunswick (AGNB) on the Department of Health and its role with respect to emergency health services. Our responsibility was to provide objective information, advice, and assurance to assist the Legislative Assembly in its scrutiny of the Department of Health with respect to emergency health services.

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, to December 31, 2024. 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 November 19, 2025 in Fredericton, New Brunswick.

DEPARTMENT OF WOMEN'S EQUALITY

2025

Implementation of *Weaving Our Voices Together*

Chapter 3

Volume II: Performance Audit
Independent Assurance Report



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Department of Women’s Equality

IMPLEMENTATION OF *WEAVING OUR VOICES TOGETHER*



IMPLEMENTATION OF *WEAVING OUR VOICES TOGETHER*

Chapter 3 Highlights

Women’s Equality not adequately tracking plan progress	Established oversight committees not functioning as intended	No measures to assess whether desired outcomes are being achieved
No more than 10% of actions have been reported as completed within the plan’s expected timeframe		

OVERALL CONCLUSIONS:

Our audit work concluded that the Department of Women’s Equality (Women’s Equality) does not have adequate systems and practices in place to implement, monitor and report on *Weaving Our Voices Together*, New Brunswick’s plan in response to *Reclaiming Power and Place: The Final Report of the National Inquiry into Missing and Murdered Indigenous Women and Girls*.

To date there has been a lack of accountability and urgency resulting in no more than 10% of the 39 planned actions being reported as completed within the two-year timeframe set by the plan.







The commitments made at the plan’s release deserve renewed focus. As part of our work, we have made 11 recommendations to Women’s Equality to ensure adequate implementation, monitoring and reporting. It is time for New Brunswick to move beyond commitments and demonstrate tangible progress that honours the intent of the plan and the lives it seeks to protect.

Results at a Glance

IMPLEMENTATION OF *WEAVING OUR VOICES TOGETHER*

Lack of adequate systems to implement, monitor and report on the plan



FINDINGS	
	No more than 10% of actions were reported as completed within the plan's expected timeframe
	Established oversight committees have not met since the launch of the plan in 2023
	No strategies to manage risks identified in implementation
	No process to identify future work and update the plan
	No performance indicators to assess the impact of plan actions on outcomes
	Public reporting lacks clear status updates on plan progress

About the Audit

INTRODUCTION TO THE AUDIT

- 3.1 In the 2020 Speech from the Throne, the Government of New Brunswick committed to taking action in response to the National Inquiry into Missing and Murdered Indigenous Women and Girls.
- 3.2 *Weaving Our Voices Together* (the plan), was released in September 2023 as New Brunswick's path to safety for Indigenous women, girls and 2SLGBTQQIA+ people.
- 3.3 While various actions within the plan have been assigned to several government departments, the Department of Women's Equality (Women's Equality) is responsible for coordinating the implementation of the plan.

WHY WE CHOSE THIS TOPIC

- 3.4 The then Minister responsible for Women's Equality messaged in the plan that missing and murdered Indigenous women, girls and 2SLGBTQQIA+ people will not be forgotten and "their truth will live on through the deliberate and thoughtful steps we take together to end violence."
- 3.5 We selected an audit on the implementation of the plan to evaluate how effectively actions are being carried out for a population that continues to face systemic barriers and vulnerabilities and to ensure accountability and measurable progress toward reconciliation.

AUDITEE

- 3.6 Our auditee was the Department of Women's Equality.

AUDIT SCOPE

- 3.7 As part of our work, we did not evaluate the creation or adequacy of the plan.
- 3.8 We examined Women's Equality's systems and practices to implement, monitor and report on the established plan. The focus of our audit was to determine whether the government fulfilled its commitments and whether it can demonstrate that its actions are achieving the intended impact.
- 3.9 The audit covered the period from September 1, 2023 to June 30, 2025. As part of our work, we interviewed departmental staff and reviewed supporting documentation.
- 3.10 More details on the audit objective, criteria, scope and approach we used in completing our audit can be found in Appendix II and Appendix III.

AUDIT OBJECTIVE

- 3.11** Our audit objective was to determine if the Department of Women's Equality has adequate systems and practices in place to implement, monitor and report on *Weaving Our Voices Together*, New Brunswick's response to *Reclaiming Power and Place: The Final Report of the National Inquiry into Missing and Murdered Indigenous Women and Girls*.

CONCLUSION

- 3.12** Our audit work concluded that the Department of Women's Equality does not have adequate systems and practices in place to implement, monitor and report on *Weaving Our Voices Together*, New Brunswick's response to *Reclaiming Power and Place: The Final Report of the National Inquiry into Missing and Murdered Indigenous Women and Girls*.
- 3.13** Overall findings are as follows:
- monitoring the completion of actions was lacking with no more than 10% being reported as complete within the plan's expected timeframe
 - the established oversight committees had not met since the launch of the plan in 2023
 - there was no system to measure progress towards desired outcomes
 - there were no processes to review or update existing actions or introduce new actions to the plan
 - there was limited public reporting on plan progress

Background

- 3.14** According to Statistics Canada, from 2009 to 2021, 490 Indigenous women and girls in Canada were victims of homicide, which is approximately six times higher than the rate for non-Indigenous women and girls. While estimates are believed to be underestimated, the evidence clearly shows that Indigenous women and girls in Canada experience disproportionately high rates of homicide and disappearance compared with non-Indigenous women and girls.
- 3.15** *Weaving Our Voices Together* (the plan) documents the goals and actions to achieve desired outcomes and states that Indigenous Peoples are seeking transparency on what is happening in order to foster dialogue on further improvements to their safety, security and well-being.
- 3.16** Given the importance of the commitments made in the plan, it is essential to obtain assurance the plan is implemented as intended, outcomes are measured and progress is reported transparently.
- 3.17** The plan commits to:
- act on the initial 39 actions within the two-year period, 2023-2025
 - report on progress towards the implementation of these goals, actions and outcomes
 - measure the impact of actions in fulfilling the outcomes
 - identify future actions and opportunities
- 3.18** See Appendix IV for the plan's goals and 39 actions to achieve the desired outcomes to reduce violence against Indigenous women, girls and 2SLGBTQQIA+ people.

Inadequate Oversight

3.19 Women's Equality has established and chairs the following two committees to provide oversight, coordination and accountability:

- Interdepartmental Working Group
- New Brunswick Advisory Committee on Violence Against Indigenous Women, Girls, and 2SLGBTQQIA+ People (the Advisory Committee)

3.20 The Advisory Committee includes representatives from NB First Nations Communities, Indigenous organizations and select government departments to provide guidance, grassroots perspectives and the expertise of Indigenous Peoples in co-implementation of the plan.

3.21 The Interdepartmental Working Group is responsible for coordinating efforts across government departments responsible for actions and meeting regularly with the Advisory Committee to discuss:

- progress on implementation of actions
- future actions to consider
- updates from communities and organizations

3.22 Women's Equality did not fulfill its responsibility to ensure these committees were functioning as intended. At the time of our audit, neither committee had met since the launch of the plan in 2023.

3.23 Without adequate committee oversight, accountability among departments is lacking, actions are not being completed and the voices of Indigenous Peoples are not being engaged in the implementation and measurement of plan outcomes.

Recommendations

3.24 We recommend that the Department of Women's Equality establish and adhere to a meeting schedule for the Interdepartmental Working group to ensure implementation and monitoring of *Weaving Our Voices Together* actions.

3.25 We recommend that the Department of Women's Equality establish and adhere to a meeting schedule for the New Brunswick Advisory Committee on Violence Against Indigenous Women, Girls and 2SLGBTQQIA+ People to ensure implementation of *Weaving Our Voices Together* with Indigenous Peoples.

Lack of Resources Assigned

- 3.26** Women's Equality is required to oversee implementation of actions across departments.
- 3.27** Women's Equality was assigned the responsibility to coordinate a horizontal Government of New Brunswick approach with the participation of relevant provincial departments.
- 3.28** Women's Equality did not receive additional funding for implementation and was directed by government to operate within existing budget allocations.
- 3.29** The absence of adequate resources, including human and financial resources, could limit the plan's ability to be implemented, monitored and reported on effectively to achieve sustainable, province-wide results.

Recommendation

- 3.30** We recommend that the Department of Women's Equality perform an analysis of required human and financial resources to ensure successful coordination of *Weaving Our Voices Together*. Any identified gaps for resources should be brought to the attention of government in a timely manner.

No Clear Process to Oversee How the Plan is Carried Out

ROLES AND RESPONSIBILITIES ASSIGNED

- 3.31** To support successful implementation of the actions defined within the plan we would expect Women's Equality to ensure the following:
- clearly assigned roles and responsibilities
 - documented project plans with key milestones and expected outcomes
 - identified risks and mitigation strategies

3.32 Each of the 39 actions have been assigned to a department to manage implementation:



Source: Prepared by AGNB using information from Women's Equality (unaudited)

3.33 Women's Equality maintains an internal tracking sheet related to actions assigned to various departments. The actions have been clearly assigned and Women's Equality has departmental contacts for each action.

LACK OF TIMELY UPDATES ON STATUS OF ACTIONS

3.34 Women's Equality's practice has been to request updates from departments only once per year. For a two-year plan with 39 actions, more frequent progress reporting would improve clarity on the status of actions and enable earlier intervention to address challenges before they affect outcomes.

Recommendation

3.35 We recommend that the Department of Women's Equality establish a reporting timeline and ensure departmental progress reports for actions in *Weaving Our Voices Together* are received in a timely fashion.

MISSING TIMELINES AND MILESTONES

3.36 The internal tracking sheet has a section for departments to provide the anticipated timeline for completion. However, of the 39 actions, we noted:

- 20 did not have a timeline provided
- 5 identified a timeline
- 14 were noted as ongoing or in progress

- 3.37 Women's Equality does not obtain information pertaining to key milestones and expected outcomes that would identify if an action is off track and intervention is required.

NO PLAN TO REDUCE RISKS IN ACTION IMPLEMENTATION

- 3.38 The internal tracking sheet does include a section for implementation risks or barriers, however, there was no information noted for 31 of 39 actions.
- 3.39 For the eight actions noting implementation risks, no mitigation strategies to address or manage the risks were documented or required within the tracking sheet.
- 3.40 Without clear timelines, key milestones and information on risks to implementation, the action may not be completed as intended or in a timely fashion.

Recommendation

- 3.41 We recommend that the Department of Women's Equality ensure departments responsible for actions in *Weaving Our Voices Together* are providing adequate updates that include key milestones as well as identification and mitigation of any noted risks.

NO PROCESS TO UPDATE THE PLAN

- 3.42 The plan is intended to be a document that evolves over time through ongoing collaboration between government and Indigenous Peoples. This ensures the perspectives and expertise of Indigenous Peoples are incorporated into the plan's evolution.
- 3.43 During our review of the tracking document, we noted 11 new initiatives have been started in addition to the 39 original actions. However, the plan has not been updated since the launch in 2023 to account for these new initiatives.
- 3.44 Women's Equality does not have a formalized process to review or update existing actions or introduce new actions to the plan. Without such a process, collaboration between government and Indigenous Peoples may not reflect current priorities. This limits the ability to assess whether desired outcomes are being achieved and whether priorities consider issues identified by Indigenous communities.

Recommendation

- 3.45 We recommend that the Department of Women's Equality formalize and implement a process to regularly review, update the plan as required and introduce new actions to *Weaving Our Voices Together*.

No System to Measure Progress

NO DATA TO TRACK PROGRESS IN REDUCTION OF VIOLENCE AGAINST INDIGENOUS WOMEN, GIRLS AND 2SLGBTQQIA+ PEOPLE

3.46 The plan states that an indicator framework will be developed to allow for monitoring progress in reducing violence against Indigenous women, girls and 2SLGBTQQIA+ people. This framework includes the establishment of relevant performance indicators, baselines and targets that account for the diversity within and between Indigenous women, girls and 2SLGBTQQIA+ people, for all initiatives.

3.47 The plan's documented desired outcomes are as follows:

- Indigenous women, girls, and 2SLGBTQQIA+ people
 - o are safe
 - o have access to culturally safe police and justice response
 - o have economic security and receive education that reaffirms their nationhood, language, knowledges, and heritage
 - o attain full health, healing and wellness that is self-determined. Health disparities and inequities are eliminated.
- Wabanaki cultures, languages, knowledges, and heritage are protected and promoted. New Brunswick's population is accurately knowledgeable of the Wabanaki people.

3.48 The plan contains various actions intended to reduce violence against Indigenous women, girls and 2SLGBTQQIA+ people. When we inquired with Women's Equality on data pertaining to the number of missing and murdered Indigenous women and girls in New Brunswick, we were informed they did not have that information. Without this knowledge they cannot determine if the plan is reducing violence against Indigenous women, girls and 2SLGBTQQIA+ people.

Recommendation

3.49 We recommend that the Department of Women's Equality obtain and analyze data pertaining to the number of missing and murdered Indigenous women and girls in New Brunswick to measure the impact of the plan.

NO MEASURES TO ASSESS THE IMPACT OF ACTIONS

- 3.50** Additionally, the actions intended to achieve the desired outcomes do not have relevant performance indicators, baselines and targets. Without this information, Women's Equality will not have the information required to support the achievement of outcomes.
- 3.51** For example, for the action "Increase access to mobile crisis units within Indigenous communities", without having baselines and performance measurements how will someone know the impact on the elimination of health disparities and inequities for Indigenous women, girls and 2SLGBTQIA+ people.

Recommendation

- 3.52** We recommend that the Department of Women's Equality ensure an indicator framework is established which includes relevant performance indicators, baselines and targets for all initiatives in *Weaving Our Voices Together*.

Lack of Clarity on Number of Completed Actions

- 3.53** When our office inquired with Women's Equality on which of the 39 actions were completed, we were provided with conflicting information.
- 3.54** We reviewed various documentation and determined the following:
- 1 action was identified as complete in an action tracking report
 - 2 actions were identified as complete in an implementation status report
 - 4 actions were identified as complete in an email from Women's Equality

Recommendation

- 3.55** We recommend that the Department of Women's Equality establish adequate processes to accurately report number of actions completed in *Weaving Our Voices Together*.

Limited Public Reporting on Progress

- 3.56 The plan states an annual progress report will be established to monitor the implementation of the plan and will include an overview of actions taken during that year.
- 3.57 While there is no distinct progress report, updates have been communicated through the Women's Equality Departmental 2023-2024 Annual Report which noted that 37 of the 39 actions committed to in the plan have been "initiated or completed". It also details the progress made to date on three key areas of the plan.
- 3.58 However, combining the status of initiated and completed actions as the only public-facing update limits transparency and makes it unclear what has been completed.
- 3.59 Once performance indicators have been established, it will be important to publicly report results.

Recommendations

- 3.60 We recommend that the Department of Women's Equality improve transparency and accountability by reporting publicly on the number of actions in *Weaving Our Voices Together* as complete and not complete.
- 3.61 We recommend that the Department of Women's Equality ensure public reporting on the results of performance indicators related to the desired outcomes in *Weaving Our Voices Together*.

Appendix I:

RECOMMENDATIONS AND RESPONSES

Par. #	Recommendation	Entity's Response	Target Implementation Date
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We recommend that the Department of Women's Equality:

3.24	establish and adhere to a meeting schedule for the Interdepartmental Working group to ensure implementation and monitoring of <i>Weaving Our Voices Together</i> actions.	Agree Women's Equality will establish a regular quarterly meeting schedule for the Interdepartmental Working Group and amend the terms of reference.	December 31, 2025
3.25	establish and adhere to a meeting schedule for the New Brunswick Advisory Committee on Violence Against Indigenous Women, Girls and 2SLGBTQQIA+ People to ensure implementation of <i>Weaving Our Voices Together</i> with Indigenous Peoples.	Agree Women's Equality will establish a regular meeting schedule in accordance with the New Brunswick Advisory Committee on Violence Against Indigenous Women, Girls, and 2SLGBTQQIA+ People and amend the terms of references.	December 31, 2025
3.30	perform an analysis of required human and financial resources to ensure successful coordination of <i>Weaving Our Voices Together</i> . Any identified gaps for resources should be brought to the attention of government in a timely manner.	Agree Women's Equality will undertake an analysis and provide recommendations to government.	March 31, 2026
3.35	establish a reporting timeline and ensure departmental progress reports for actions in <i>Weaving Our Voices Together</i> are received in a timely fashion.	Agree A departmental quarterly reporting timeline will be established in alignment with Interdepartmental Working Group meetings.	March 31, 2026

Par. #	Recommendation	Entity's Response	Target Implementation Date
3.41	ensure departments responsible for actions in <i>Weaving Our Voices Together</i> are providing adequate updates that include key milestones as well as identification and mitigation of any noted risks.	Agree Women's Equality will formalize a project management process that includes status updates, milestones, indicators, risks, and mitigation planning. Quarterly reporting will be implemented thereafter.	March 31, 2026
3.45	formalize and implement a process to regularly review, update the plan as required and introduce new actions to <i>Weaving Our Voices Together</i> .	Agree Women's Equality will utilize the <i>Weaving Our Voices Together</i> website to reflect ongoing work, emerging priorities, and community contributions. This online resource will be updated in real time, with annual reviews anchoring broader reflection and renewal.	June 30, 2026
3.49	obtain and analyze data pertaining to the number of missing and murdered Indigenous women and girls in New Brunswick to measure the impact of the plan.	Agree Formal data collection through national and provincial statistics is unreliable due to the suppression of data for privacy reasons. Women's Equality will consult with the New Brunswick Advisory Committee on Violence Against Indigenous Women, Girls, and 2SLGBTQQIA+ People to develop a plan for obtaining relevant data to measure and report on the impact of the plan.	December 31, 2025
3.52	ensure an indicator framework is established which includes relevant performance indicators, baselines and targets for all initiatives in <i>Weaving Our Voices Together</i> .	Agree Following the implementation of a formal project management process, an indicator framework will be established in consultation with the New Brunswick Advisory Committee on Violence Against Indigenous Women, Girls, and 2SLGBTQQIA+ People.	March 31, 2027
3.55	establish adequate processes to accurately report number of actions completed in <i>Weaving Our Voices Together</i> .	Agree Following the implementation of quarterly updates, Women's Equality will provide online status updates for all actions on the <i>Weaving Our Voices Together</i> website.	June 30, 2026

Par. #	Recommendation	Entity's Response	Target Implementation Date
3.60	improve transparency and accountability by reporting publicly on the number of actions in <i>Weaving Our Voices Together</i> as complete and not complete.	Agree Women's Equality will update the <i>Weaving Our Voices Together</i> website to provide a public update on the current status of actions.	June 30, 2026
3.61	ensure public reporting on the results of performance indicators related to the desired outcomes in <i>Weaving Our Voices Together</i> .	Agree Women's Equality will implement an ongoing public update of the performance indicators once established per above.	March 31, 2027

Appendix II:

Audit Objective and Criteria

The objective and criteria for our audit of the Department of Women's Equality are presented below. The Department of Women's Equality and their senior management reviewed and agreed with the objective and associated criteria.

Objective	To determine if Women's Equality has adequate systems and practices in place to implement, monitor and report on <i>Weaving Our Voices Together</i>, New Brunswick's response to <i>Reclaiming Power and Place: The Final Report of the National Inquiry into Missing and Murdered Indigenous Women and Girls</i>.
Criterion 1	Women's Equality has governance structures in place to ensure oversight and accountability in the implementation of <i>Weaving Our Voices Together</i> .
Criterion 2	Women's Equality has defined and operationalized the commitments in <i>Weaving Our Voices Together</i> , with clear roles, timelines and funding identified to support implementation.
Criterion 3	Women's Equality uses measures to assess progress, adjust delivery and inform ongoing planning for <i>Weaving Our Voices Together</i> .
Criterion 4	Women's Equality monitors the implementation of <i>Weaving Our Voices Together</i> and reports on progress to support transparency, accountability and continuous improvement.

Appendix III:

Independent Assurance Report

This independent assurance report was prepared by the Office of the Auditor General of New Brunswick (AGNB) on the Department of Women's Equality and the implementation of New Brunswick's response to the National Inquiry into Missing and Murdered Indigenous Women and Girls - *Weaving Our Voices Together*. Our responsibility was to provide objective information, advice and assurance to assist the Legislative Assembly in its scrutiny of the Department of Women's Equality with respect to *Weaving Our Voices Together*.

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.

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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 September 1, 2023 to June 30, 2025. 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 November 19, 2025 in Fredericton, New Brunswick.

Appendix IV:

Weaving Our Voices Together Goals, Outcomes and Actions



Goal: Safety and Security

Desired Outcome: Indigenous women, their children, girls, and 2SLGBTQQIA+ people are safe.

Actions:

- Expand Indigenous Domestic Violence Outreach Program.
- Provide training sessions on intimate partner violence, the danger assessment tool, and the *It's Your Business: A Domestic & Intimate Partner Violence Workplace Toolkit* with Indigenous communities, organizations, and service providers.
- Work with Indigenous communities to identify and designate assisters for the *Intimate Partner Violence Intervention Act*.
- Renew and seek resources to implement the *New Brunswick Plan to Prevent and Respond to Violence Against Aboriginal Women and Girls*.
- Identify and seek resources to implement specific areas of work with Indigenous communities and organizations as part of *Preventing and Responding to Sexual Violence in NB: A Framework for Action*.
- Continue to provide stable funding (within existing budget) to Gignoo Transition House.
- Work with partners to discuss new or continued funding opportunities for necessary supports and services relating to adults with a disability (including those aging out of Jordan's Principle) as well as adult protection.
- Continue to work with Indigenous communities and the federal government collaboratively to address gaps in adult protection services in Indigenous communities.
- Participate in trilateral coordination agreement discussion tables to support the implementation of Indigenous child welfare legislation.



Goal: Health and Well-Being

Desired Outcome: Indigenous women, girls, and 2SLGBTQIA+ people attain full health, healing, and wellness that is self-determined. Health disparities and inequities are eliminated.

Actions:

- Collaborate with Indigenous communities and Indigenous organizations to co-create, fund, and support Indigenous-led initiatives that are culturally safe, trauma-informed programs and services that will improve access to primary health care and addiction and mental health services.
- Facilitate basic mandatory training for all health-care staff on intergenerational trauma, anti-Indigenous racism, cultural safety and competency, and Indigenous ways of health and healing, and cultural awareness, sensitivity and realities.
- Create culturally safe policies and supports within provincial hospitals.
- Increase access to mobile crisis units within Indigenous communities.
- Partner with private sector to create an Indigenous mental health awareness video that will help provide information and awareness of mental health services and supports for Indigenous Peoples in New Brunswick.



Goal: Justice and Policing

Desired Outcome: Indigenous women, girls, and 2SLGBTQQIA+ have access to culturally safe police and justice response.

Actions:

- Determine the success and access to Awakening Cultural Identity and Spirit program for possible expansion based on an evaluation of the program.
- Pursue and facilitate training on conflict resolution and cultural safety training with police services as a means to strengthen the relationships between the communities and policing services.
- Support Indigenous communities in New Brunswick to develop restorative justice programs and enhance restorative justice capacity in New Brunswick.
- Use of Pre-Sentence Report with Gladue factors included is used for both Indigenous youth and adults instead of a Gladue Report in New Brunswick. Justice and Public Safety will continue discussions with Indigenous organizations who are leading on establishing Gladue writers in New Brunswick.
- Implement mandatory and periodic training of Justice and Public Safety staff, court staff, and all who participate in the justice system, focused on areas of Indigenous cultures, current realities and histories, including distinctions-based training.
- Conduct an assessment of the Indigenous Community Program Officer Program and raise community awareness of positions within the communities and the following duties linked to the positions: police community relations and cross-cultural programs.
- Enact missing persons legislation.
- Justice and Public Safety will continue discussions with Indigenous organizations in New Brunswick who are leading the work on establishing Indigenous court workers in New Brunswick.



Goal: Education and Employment

Desired Outcome: Indigenous women, girls, and 2SLGBTQQIA+ people have economic security and receive education that reaffirms their nationhood, language, knowledges, and heritage.

Actions:

- Conduct labour market research focused on the Indigenous population base in New Brunswick. Identify, a) labour market barriers, b) areas of labour market demand, and c) areas for training to meet demand.
- Collaborate on focused tech and trades information sessions and opportunities, specifically for Indigenous youth.
- Explore opportunities for the creation of culturally safe workplaces within the government of New Brunswick and potential for private sector employers.
- Implement a Skills Trades Exploration Program (STEP) focused on Indigenous women.
- Increase employment opportunities for Indigenous people in both public and private sector utilizing the Future Wabanaki Program.
- Further employment prioritization of Indigenous employees across all areas of government.
- Continue reform of the Social Assistance Program. During the initial phase, Social Assistance indexation of rates was introduced under the Transitional Assistance Program and the Extended Benefits Program, along with rate increases.
- Develop a process for including mandatory training on Indigenous cultural awareness, sensitivity, and safety training as part of public sector staff workplace performance evaluations.
- Begin the process of focused recruitment for Indigenous Peoples to work within the government of New Brunswick and explore and address barriers that may exist for them seeking and obtaining employment in the government of New Brunswick.
- Francophone sector: Revision of the First Nations themes in the curriculum of the 4th grade social studies programs and the creation of a learning resource to support them.
- Francophone Sector: Systemic racism - creation of a survey for school staff and students in grades 6-12. These surveys will be administered by January 2023.
- Anglophone Sector: Co-construction of the Wabanaki Holistic Learning Framework to ensure that curriculum meaningfully includes Wabanaki ways of knowing, being, and doing.
- Anglophone Sector: Offering of hands-on, experiential opportunities in trades in Indigenous communities.



Goal: Culture and Rights

Desired Outcome: Wabanaki cultures, languages, knowledges, and heritage are protected and promoted. New Brunswick's population is accurately knowledgeable of the Wabanaki people.

Actions:

- Establish a dedicated grant specifically for Indigenous Peoples on projects related to culture and heritage.
- Collaborate with Indigenous partners on the promotion of business, culture, and heritage on websites, social media, and other forms of advertising for New Brunswick.
- Initiate analysis of the federal *Indigenous Languages Act* to determine provincial implications.
- Collaborate to develop and deliver mandatory Indigenous cultural awareness modules to all government of New Brunswick employees. Coordinate cultural awareness training for ministers and members of the Legislative Assembly. Training must include a component on violence against Indigenous women and girls and missing and murdered Indigenous women and girls.

DEPARTMENT OF TRANSPORTATION
AND INFRASTRUCTURE

2025

Highway Safety

Chapter 4

Volume II: Performance Audit
Independent Assurance Report

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Department of Transportation and Infrastructure

HIGHWAY SAFETY

HIGHWAY SAFETY

Chapter 4 Highlights

Lack of strategic planning for highway safety	Inadequate monitoring and oversight of P3 highways	Delays and inefficiencies in departmental maintenance
Inadequate documentation and transparency in capital planning		Lack of performance measurement of highway safety outcomes

OVERALL CONCLUSION:




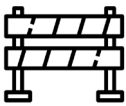


Our audit work concluded that the Department of Transportation and Infrastructure’s systems and practices for the safe movement of people and goods are not adequate to support their mandate.

Results at a Glance

HIGHWAY SAFETY

Practices do not support effective oversight of highway safety



FINDINGS	
	No formalized strategic plan regarding highway safety
	The Department has not completed 41% of required audits on P3-operated highways
	34% of reported highway safety concerns have not been addressed
	Lack of targeted repair times for department-operated highways
	Capital project selection decisions made without adequate documented rationale
	No measures or targets related to collision and fatality reduction

About the Audit

INTRODUCTION TO THE AUDIT

- 4.1 The Department of Transportation and Infrastructure (the Department) is mandated to provide and support sustainable infrastructure that allows for the safe and efficient movement of people and goods.
- 4.2 The Department's responsibilities include the planning, construction, maintenance and management of provincial highways, including signage, lighting, pavement markings and the regulation of speed limits.
- 4.3 There are approximately 18,000 kilometers of provincial highway across the province, including 705 kilometers that are operated through public-private partnerships (P3s).

WHY WE CHOSE THIS TOPIC

- 4.4 Adequate highway infrastructure is essential for ensuring public safety. In the absence of effective systems and practices for monitoring, maintaining and capital planning, highways can present safety hazards that may contribute to the likelihood and severity of collisions resulting in injuries and fatalities.
- 4.5 According to Transport Canada's *Canadian Motor Vehicle Traffic Collision Statistics* for 2023, New Brunswick reports the highest per capita fatality rate among all Canadian provinces.

AUDITEE

- 4.6 Our auditee was the Department of Transportation and Infrastructure. We also obtained information from the New Brunswick Highway Corporation (NBHC) relating to highways under their control.

AUDIT SCOPE

- 4.7 We examined the Department's systems and practices for ensuring the safety of highways as defined in the *Highway Act* and the *New Brunswick Highway Corporation Act*.
- 4.8 In 2016, the Council of Ministers Responsible for Transportation and Highway Safety (the council), launched *Canada's Road Safety Strategy 2025*, which is a national initiative to improve road safety in Canada offering best practices and initiatives to assist jurisdictions in adopting their own road safety plans.

4.9 This council is Canada's key intergovernmental forum for transportation matters and both the departmental Minister and Deputy Minister are members.

4.10 *Canada's Road Safety Strategy 2025* identifies the following three key risk areas that can impact the number of Canadians that will die or be injured on our roads:

- drivers/users
- **infrastructure**
- vehicles

For the purposes of this audit, we focused on highway infrastructure.

4.11 The audit covered the period from April 1, 2023 – December 31, 2024. Information outside of this period was also collected and examined as deemed necessary. As part of our work, we interviewed departmental staff and reviewed relevant policy, legislation and other documentation supporting the Department's systems and processes.

4.12 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

4.13 Our audit objective was to determine if the Department of Transportation and Infrastructure has adequate systems and practices in place to allow for the safe movement of people and goods in accordance with their mandate.

CONCLUSION

4.14 Our audit work concluded that the Department of Transportation and Infrastructure's systems and practices to support the safe movement of people and goods are not adequate to fulfill its mandate. Overall findings are as follows:

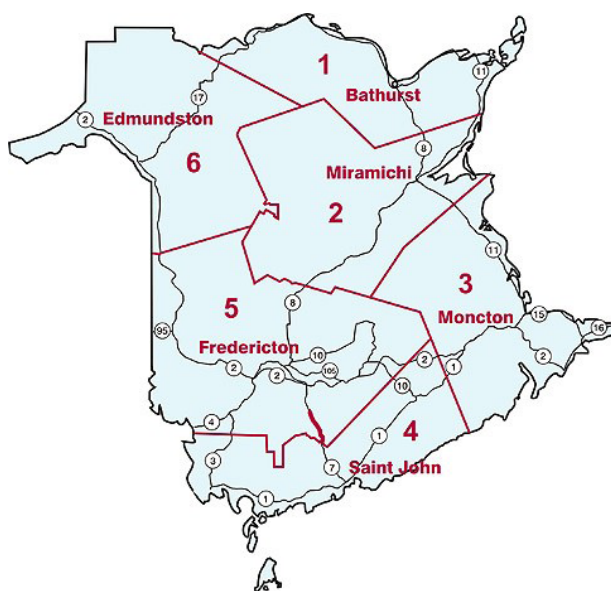
- the Department lacks a formalized highway safety plan
- the Department does not exercise adequate oversight of P3 highways
- there is a lack of targeted repair times for maintenance on department-operated highways
- there is a lack of timely review of traffic safety concerns
- there is inadequate documented rationale for changes to asphalt and chipseal projects selected for the *Road Ahead* capital plan
- there are no key performance indicators related to collision and fatality reduction

Background

4.15 Between 2020 and 2023, New Brunswick reported 19,758 collisions on provincial highways.

4.16 The Department's highway safety mandate is carried out by the regional transportation districts as well as the Department's Construction, Design, Capital Planning and Operations Branches.

4.17 The province is divided into six transportation districts:



Source: Obtained from the Department (unaudited)

4.18 These districts are responsible for the maintenance and operation of the highway network including arterial, collector and local highways as follows:

Type of Highway	Numbering	Traffic Volume (Vehicles/Day)	Typical Speed
Arterial	1 - 99	2,000 - 10,000	≥ 100 km/h
Collector	100 - 199	1,000 - 5,000	80 - 100 km/h
Local	200 - 999 or named	< 1,000	60 - 80 km/h

P3 HIGHWAYS

- 4.19** The New Brunswick Highway Corporation (NBHC), established in 1995 under the *New Brunswick Highway Corporation Act*, is a Crown corporation that has been assigned administration and control of major sections of the provincial highway network.
- 4.20** NBHC is governed by a board of directors including the Minister of Transportation and Infrastructure, the Minister of Finance and Treasury Board and their Deputy Ministers. The Department provides administrative and project management resources for oversight of the P3 contracts.
- 4.21** NBHC has entered into contracts with three private operators to design, construct, operate and maintain the sections of the highway noted below in accordance with standards established by the Department.

		Highway		Location		Contract		
Project	Operator	Route	Km	From	To	Term	End	Projected Value*
Fredericton-Moncton Highway	MRDC	2	195	Longs Creek	Moncton	30 years	2028	\$583 million
Trans-Canada Highway	Brun-Way	2	261	Quebec - New Brunswick Border	Longs Creek	28 years	2033	\$698 million
		95	14	Woodstock	USA-Canada Border			
Route 1 Gateway	Gateway	1	235	St. Stephen (USA - Canada Border)	River Glade	29 years	2040	\$804 million

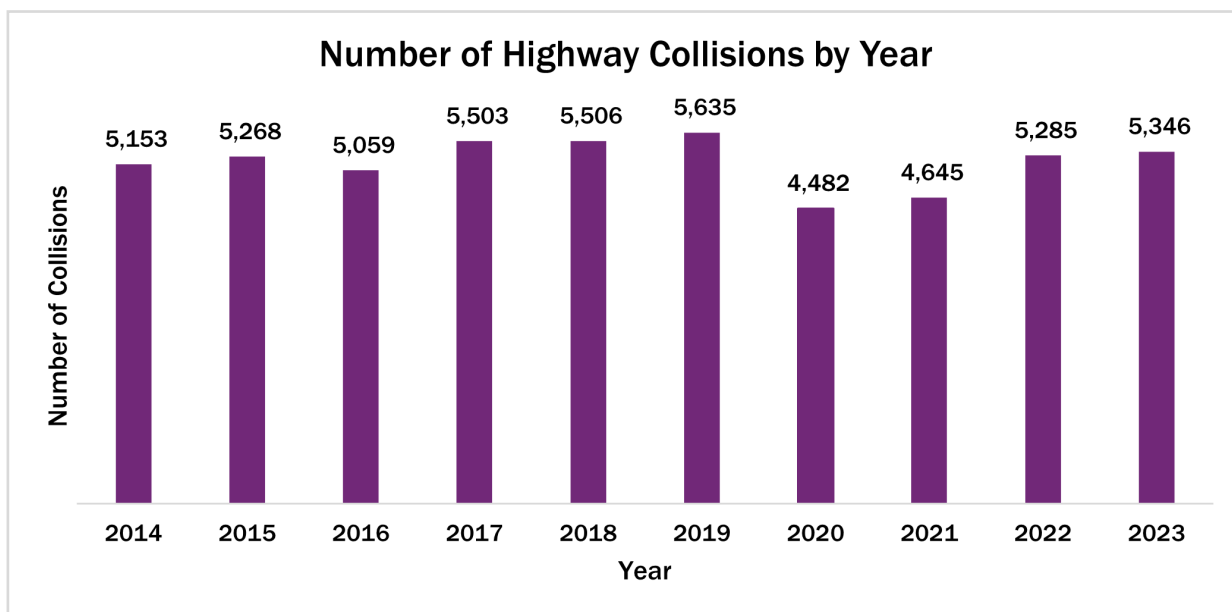
**Projected value adjusted for the Consumer Price Index based on the life of the contract. Information provided by the department.*

Highway Safety Outcomes

LACK OF A FORMALIZED HIGHWAY SAFETY PLAN

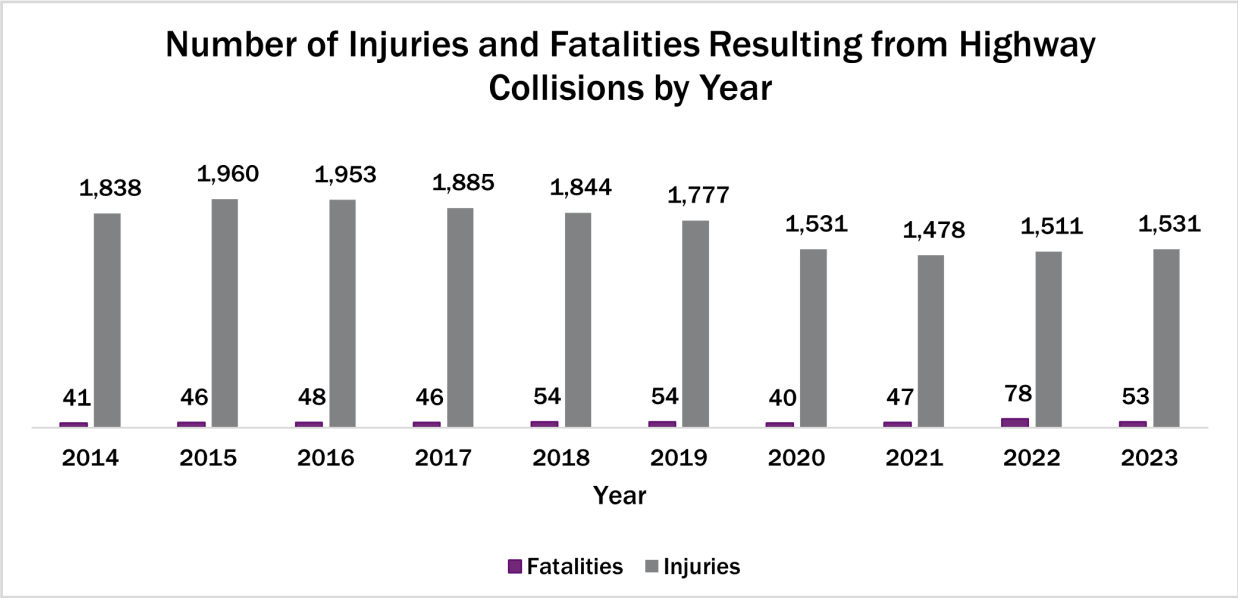
4.22 The Department has representation on the Council of Ministers Responsible for Transportation and Highway Safety (the council). *Canada's Road Safety Strategy 2025* was launched and endorsed by the council which included recommendations for provinces to develop a similar strategy. However, as at the time of our audit, the Department had not developed a provincial highway safety strategy to reduce the number of fatal and serious injury collisions on highways.

4.23 There have been between 4,482 and 5,635 highway collisions per year in the last 10 years as noted in the chart below.



Source: Prepared by AGNB using department collision data (unaudited)

4.24 As noted in the chart below, while the number of injuries in collisions on highways decreased by 17% over the 10 years, the number of fatalities has increased by 29%.



Source: Prepared by AGNB using department collision data (unaudited)

Recommendation

4.25 We recommend that the Department of Transportation and Infrastructure develop a formalized highway safety strategy as recommended in *Canada’s Road Safety Strategy 2025* for reducing collisions and fatalities on New Brunswick highways.

Condition of Highway Infrastructure

HIGHWAYS IN POOR CONDITION

4.26 As noted in *Canada’s Road Safety Strategy 2025*, highway infrastructure can contribute to the likelihood and severity of crash occurrence.

4.27 The Department collects data on asphalt and chipseal highway surface for highways managed by the Department and P3 operators. They then use this roughness and distress data to classify the condition as:

- very good
- good
- fair
- poor
- very poor

4.28 The Department defines a highway in good condition as close to new condition, a highway in fair condition may have some cracks and ruts and a highway in poor condition needs major repair.

4.29 While the data has been collected for highways in 2024, it has not been classified since 2023.

4.30 Overall surface condition of department-operated highways for 2023 showed that 43% were in poor or very poor condition.

4.31 The Department sets targets pertaining to the percentage of department operated highways they expect to be in good or fair condition. As noted below the targets were not met in 2023-2024:

- Asphalt highways:

Type of Highway	Target	Actual
Arterial	90%	81%
Collector	75%	65%
Local	75%	63%

- Chipseal highways:

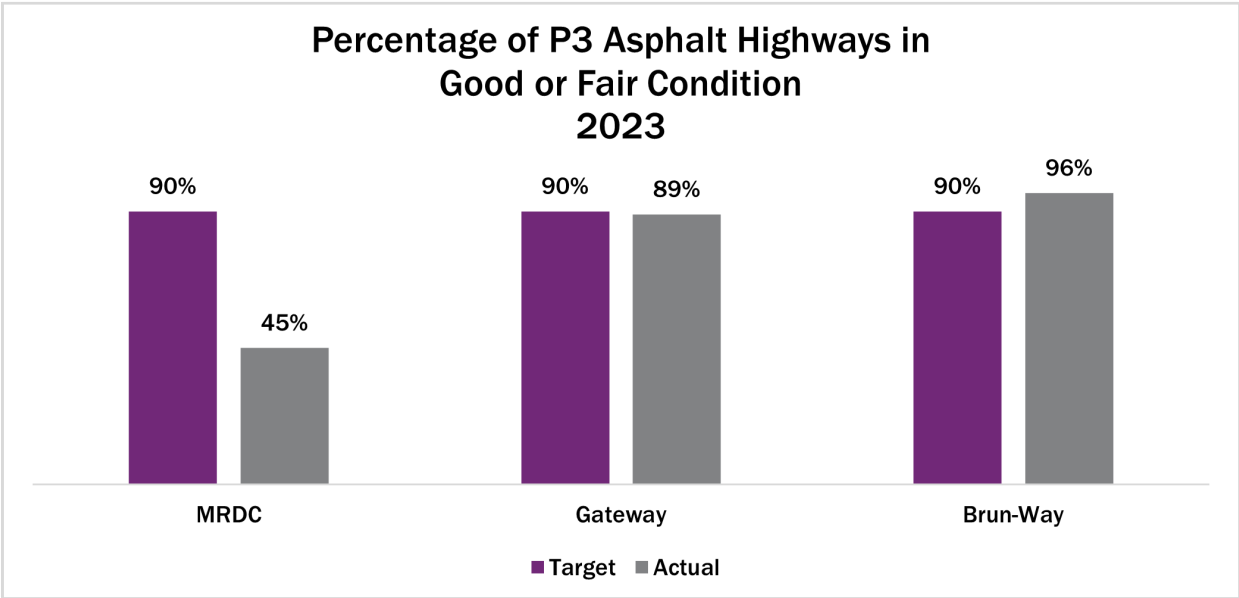
Type of Highway	Target	Actual
Collector	75%	62%
Local	75%	51%

4.32 P3 contracts do not have the same targets as departmental highways. However, there are specific measurement targets to assess compliance with highway roughness, distress and rutting conditions included in P3 contracts.

4.33 The percentage achievement of contract target conditions obtained from P3 operator pavement inspection reports is summarized below:

Pavement Condition Indicator	Target	MRDC	Gateway	Brun-Way
International Roughness Index	100%	95.4%	99.6%	97%
Surface Distress Index	100%	79.4%	98.9%	Not Reported
Rut Depth	100%	99.6%	100%	100%

4.34 If we were to assess P3-operated highways using the Department’s highway categorization, Brun-Way would meet the 90% target of asphalt highways in good or fair condition at 96%. Gateway and MRDC would not meet the target.



Source: Prepared by AGNB using departmental surface condition data (unaudited)

Recommendations

4.35 We recommend that the Department of Transportation and Infrastructure ensure the timely classification of highway conditions to support decision making.

4.36 We recommend that the Department of Transportation and Infrastructure ensure timely corrective action when stated targets for highway condition have not been met.

Monitoring and Oversight of P3-Operated Highways

THE DEPARTMENT IS NOT ENSURING RECEIPT AND REVIEW OF ALL REQUIRED REPORTING

4.37 There are key reports required from the operator in accordance with contract standards including:

- performance indicator reports
- incident reports involving vehicles and wildlife
- maintenance activities for winter and summer

4.38 While adequate reporting was received from Brun-Way and Gateway, the Department is not ensuring the receipt of key reports required from MRDC as noted below:

Report	MRDC	Brun-Way	Gateway
% of Deliverables Received			
Performance Indicator Reports	0%	95%	100%
Incident Reports	0%	100%	100%
Maintenance Activity Reports	0%	100%	100%

4.39 The Department's *Quality Manual* requires that once reports are received, they must be reviewed to ensure all relevant contract requirements are being met.

4.40 Our audit work found:

- not all reports are being received
- reports that are received are not being reviewed by the Department

Recommendation

4.41 We recommend that the Department of Transportation and Infrastructure ensure that all reports required from public-private partnership highway operators are received and reviewed to ensure all relevant contract requirements are being met.

LACK OF MONITORING COMPLIANCE WITH CONTRACTS

4.42 The Department's *Quality Manual* has documented key monitoring requirements including, site audits, review of operator management systems, communicating findings to the operators and ensuring timely follow up of known issues.

4.43 While the manual dictates the requirement for site audits, it does not specify frequency. However, the Department informed us their goal is to perform two site audits per week, per operator.

4.44 We noted that the Department did not consistently meet their goals as noted below:

Project	P3 Operator	Site Audits Completed (%)
Fredericton-Moncton Highway	MRDC	38%
Trans-Canada Highway	Brun-Way	78%
Route 1 Gateway	Gateway	60%

4.45 The Department stopped completing operator management system audits in 2017.

Recommendations

4.46 We recommend that the Department of Transportation and Infrastructure perform all required site audits for public-private partnership highway operators to meet departmental monitoring objectives.

4.47 We recommend that the Department of Transportation and Infrastructure conduct management system audits for all public-private partnership highway operators in accordance with the departmental *Quality Manual*.

THE DEPARTMENT IS NOT CONSISTENTLY INFORMING OPERATORS OF AUDIT FINDINGS IN A TIMELY FASHION

4.48 We were informed that when an audit deficiency is noted by the Department:

- if it is observable from the highway – the issue is not communicated to the P3 operator
- if it is not observable from the highway – the issue is communicated to the P3 operator

4.49 The Department informed us the reasoning behind this approach is that they assume the operator will notice issues themselves through daily patrols and correct it in accordance with contract standards.

4.50 By not informing P3 operators of observed deficiencies in a timely fashion, corrective action may be delayed or not taken.

Recommendation

- 4.51** We recommend that the Department of Transportation and Infrastructure develop a process that ensures public-private partnership highway operators are informed of observed deficiencies in a timely manner.

THE DEPARTMENT IS NOT ISSUING NON-CONFORMANCE NOTICES AS REQUIRED

- 4.52** P3 contracts specify maximum repair times to correct deficiencies. The Department is required to issue a non-conformance notice if repairs have not been completed within these timelines. Examples of the type of issues noted in a non-conformance notice include:
- inadequate snow removal
 - poor vegetation and brush control
 - pavement surface defects
- 4.53** As of December 31, 2024, there were 122 instances where the Department did not confirm deficiencies were corrected or issue non-conformance notices as required:
- 18 for MRDC
 - 48 for Gateway
 - 56 for Brun-Way

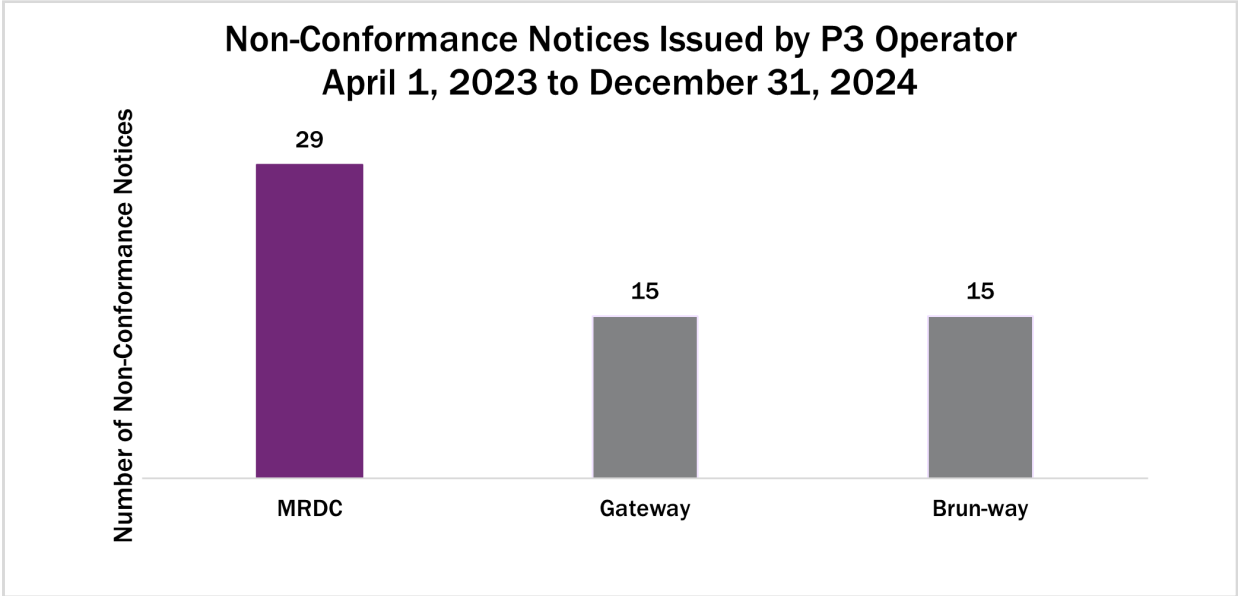
Recommendation

- 4.54** We recommend that the Department of Transportation and Infrastructure issue public-private partnership highway operators non-conformance notices for all deficiencies that have not been corrected within established contractual repair times.

THE DEPARTMENT DOES NOT ENSURE DEFICIENCIES NOTED ARE ADDRESSED

- 4.55** When the Department issues a non-conformance notice to a P3 Operator, a meeting is held to discuss the issue and to establish a timeline for remediation.

4.56 During our audit period, there were 59 non-conformance notices issued as follows:



Source: Prepared by AGNB based on department data (unaudited)

4.57 Gateway and Brun-Way addressed all non-conformance notices.

4.58 MRDC resolved 20 of the 29 non-conformance notices issued. Of the nine non-conformance notices outstanding as of December 31, 2024:

- MRDC did not provide a response or provide a remediation date for any of the reported deficiencies
- three were outstanding for more than 365 days for repairs related to signage, pavement and drainage defects

4.59 Not addressing outstanding non-conformance notices may result in continued non-compliance with standards intended to maintain the safe condition of the highway for the travelling public.

Recommendation

4.60 We recommend that the Department of Transportation and Infrastructure ensure that public-private partnership highway operators address all non-conformance notices in a timely manner.

4.61 In order to evaluate the work completed pertaining to non-conformance notices, the Department requires the operator to provide photographs or work orders showing the work was complete.

4.62 However, we noted documentation for completion was not always provided and, in some cases, photographs were not sufficient to demonstrate completion of the work.

4.63 Inadequate evidence does not allow the Department to ensure non-conformance notices are appropriately addressed.

Recommendation

4.64 We recommend that the Department of Transportation and Infrastructure ensure that adequate documentation of correction of deficiencies on public-private partnership highways is obtained from operators.

Monitoring and Oversight of Department-Operated Highways

LACK OF TARGETED REPAIR TIMES

- 4.65 The Department's *Highway Maintenance Manual* states it is the “key responsibility of the Department to ensure the safety of the travelling public” which “requires continual monitoring and maintenance of the roadway network”.
- 4.66 Contract conditions for P3 operators include clear, measurable maintenance standards including condition thresholds and time limits for repair. The Department's *Highway Maintenance Manual* for department-operated highways lacks the same level of specificity and quantifiability.
- 4.67 The following chart compares examples of repair standards from the *Highway Maintenance Manual* for department-operated highways to P3-operated highway contracts.

Maintenance Standard	Targeted Repair Time	
	P3 Operator	Department-Operated Highways
Pavement Markings	45 days	No standard
Regulatory/ Warning Signs	1 day	No standard
Debris/ Obstructions	24 hours	No standard
Wildlife Fencing	20 days	As soon as possible
Potholes	48 hours	As soon as possible
Guiderail	10 days	On a priority basis for collision repair

4.68 A lack of specific standards inhibits staff’s ability to maintain highways in a consistent and timely manner across districts and limits the Department’s capacity to ensure safety and accountability.

Recommendation

4.69 We recommend that the Department of Transportation and Infrastructure update its *Highway Maintenance Manual* to ensure standards are clear and measurable.

LACK OF MAINTENANCE INSPECTIONS

4.70 The *Highway Maintenance Manual* includes requirements for regular inspections of drainage, guiderail, wildlife fencing and highway signage, however, the Department informed us these inspections were not being completed.

4.71 By not conducting regular maintenance inspections, the Department is not adequately monitoring the highway network to identify deficiencies that require correction to ensure the safety of the travelling public.

Recommendation

4.72 We recommend that the Department of Transportation and Infrastructure ensure the completion of inspections of department-operated highways.

TARGETS FOR WINTER SNOW REMOVAL NOT BEING MONITORED

4.73 In 2023, departmental data reported 25% of collisions on highways categorized as having slippery surfaces resulted in injury or fatality.

4.74 The departmental *Winter Maintenance Service Policy* specifies requirements for winter snow removal by highway classification.

Type of Highway	Level of Service	Target Completion (after storm ends)
Arterial	Driving lanes bare	24 hours
Collector	Bare wheel path	48 hours
Local	Snow packed	May not receive services for extended periods

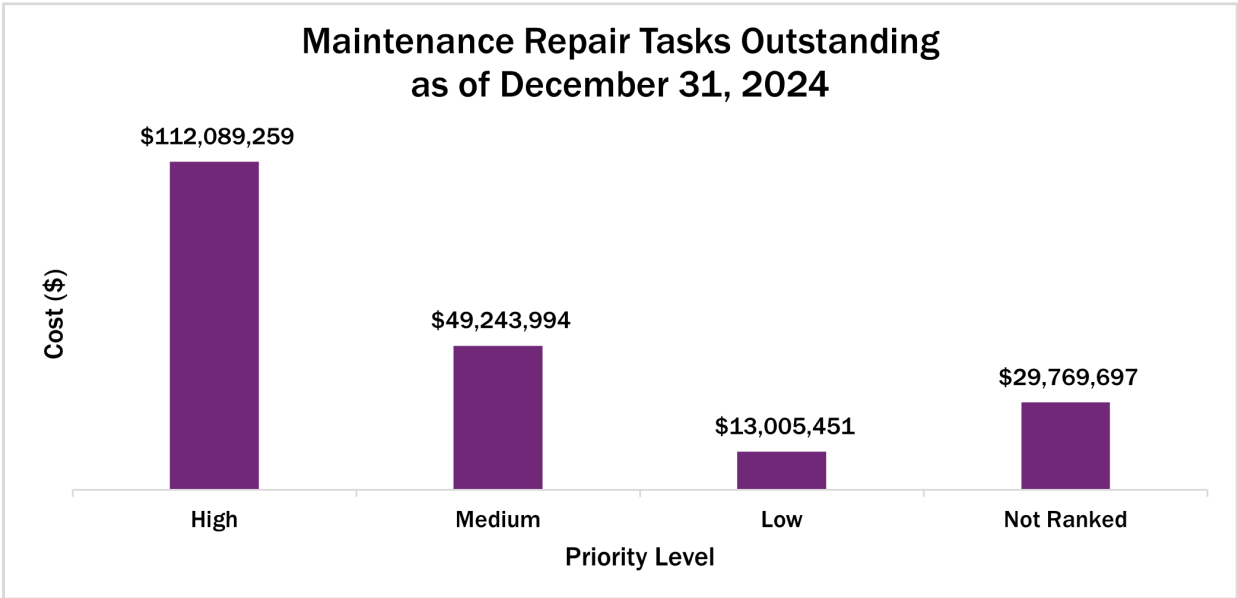
- 4.75 The *Winter Maintenance Service Policy* requires the Department to monitor compliance with the levels of service to ensure consistent application across the province and to report on compliance annually.
- 4.76 However, the Department informed us they do not monitor or report on the achievement of their stated targets.

Recommendations

- 4.77 We recommend that the Department of Transportation and Infrastructure monitor the achievement of winter levels of service in accordance with policy to ensure snow removal is complete within specified timeframes consistently across the province.
- 4.78 We recommend that the Department of Transportation and Infrastructure report on the achievement of winter levels of service in accordance with policy.

LACK OF RISK-BASED STRATEGY TO ADDRESS MAINTENANCE NEEDS

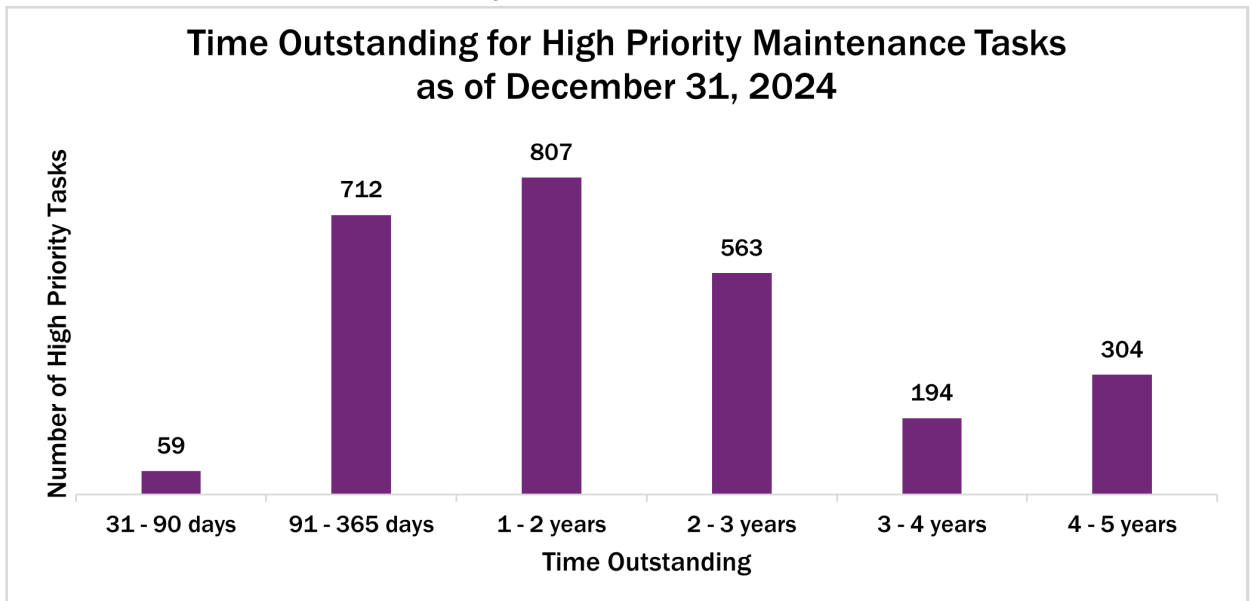
- 4.79 The Department ranks maintenance repairs for department-operated highways based on priority levels (low, medium, high).
- 4.80 There are over \$204 million worth of maintenance tasks outstanding with 55% being categorized by the Department as high priority.



Source: Prepared by AGNB based on department's Maintenance Needed system

- 4.81 We also noted there are almost \$30 million of identified maintenance repairs that have not been categorized and therefore making it challenging for the Department to prioritize timing of repairs.

4.82 At the conclusion of our audit period, 2,639 high-priority tasks remained outstanding, with 304 unresolved for more than four years.

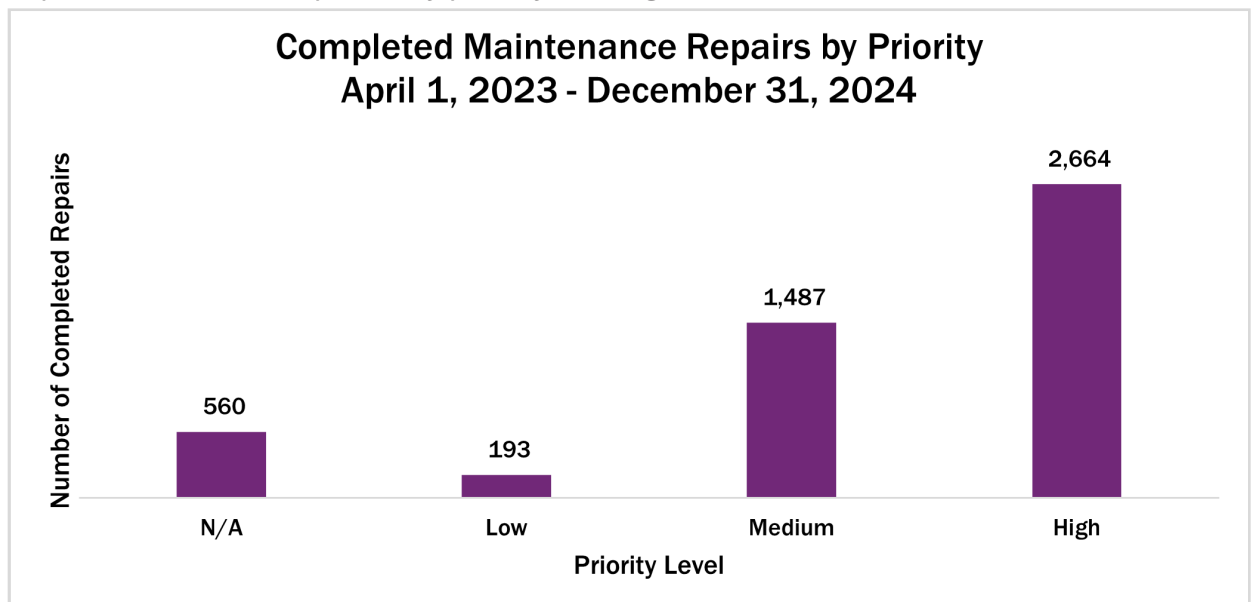


Source: Prepared by AGNB based on department's Maintenance Needed system

4.83 Examples of high priority tasks outstanding more than four years include guiderail repairs, highway leveling, fixing shoulder washouts and replacing culverts.

MAINTENANCE TASKS ARE NOT BEING COMPLETED IN A TIMELY MANNER

4.84 During our audit period, 4,904 maintenance tasks were completed. The chart below notes repairs that were completed by priority ranking:



Source: Prepared by AGNB based on department's Maintenance Needed system

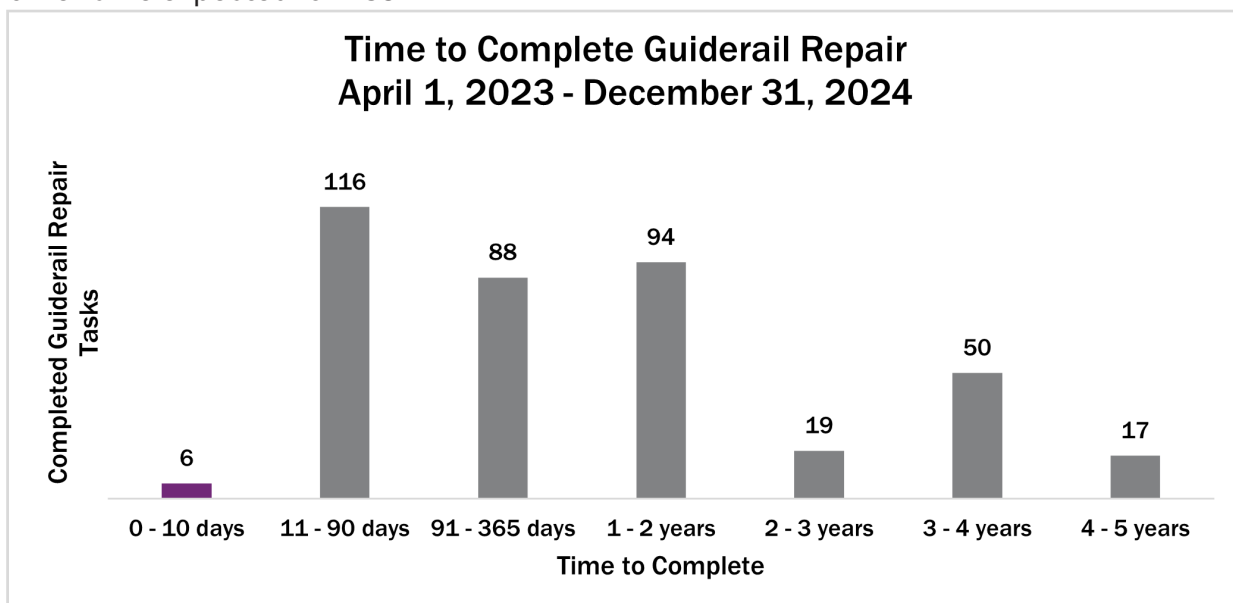
4.85 Our work identified that maintenance tasks are not completed in a timely manner. Some examples are provided below.

Guiderail

4.86 Steel beam guiderail is located along certain sections of the highway to protect the public by restraining and redirecting vehicles leaving the highway.

4.87 Per the P3 contracts, the maximum time to repair damaged guiderail on P3-operated highways is 10 days, however, the Department's *Highway Maintenance Manual* prioritizes repairs to guiderail based on traffic damage with no targets set.

4.88 During the audit period, 390 of 884 guiderail repairs were completed. We found that 98% of the time, guiderail on department-operated highways was not repaired within the 10-day timeframe expected for P3s.



Source: Prepared by AGNB based on department's Maintenance Needed system

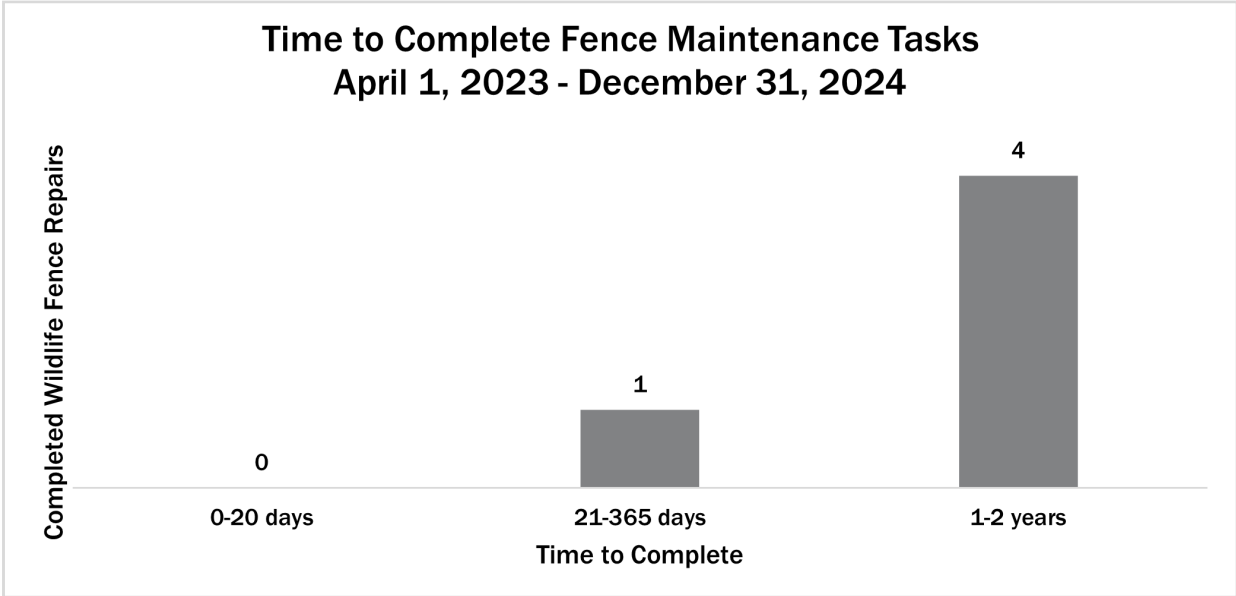
Wildlife Fencing

4.89 As per departmental data, animals were a major contributing factor in 23% of collisions in 2023.

4.90 Wildlife fencing is located along certain sections of the highway to improve traffic safety by restricting the movement of animals such as moose, deer and bears.

4.91 Per the P3 contracts, wildlife fencing repairs must be completed within 20 days, however, the Department's *Highway Maintenance Manual* specifies that a repair to fencing on department-operated highways be done "as soon as possible" with no specific target documented.

4.92 During the audit period, five of 29 tasks concerning repairs to damaged wildlife fencing were completed. None of these were done within 20 days.



Source: Prepared by AGNB based on department's Maintenance Needed system

Recommendations

4.93 We recommend that the Department of Transportation and Infrastructure develop a strategy to address high risk tasks in a timely manner and document mitigation strategies for repairs that cannot be managed promptly.

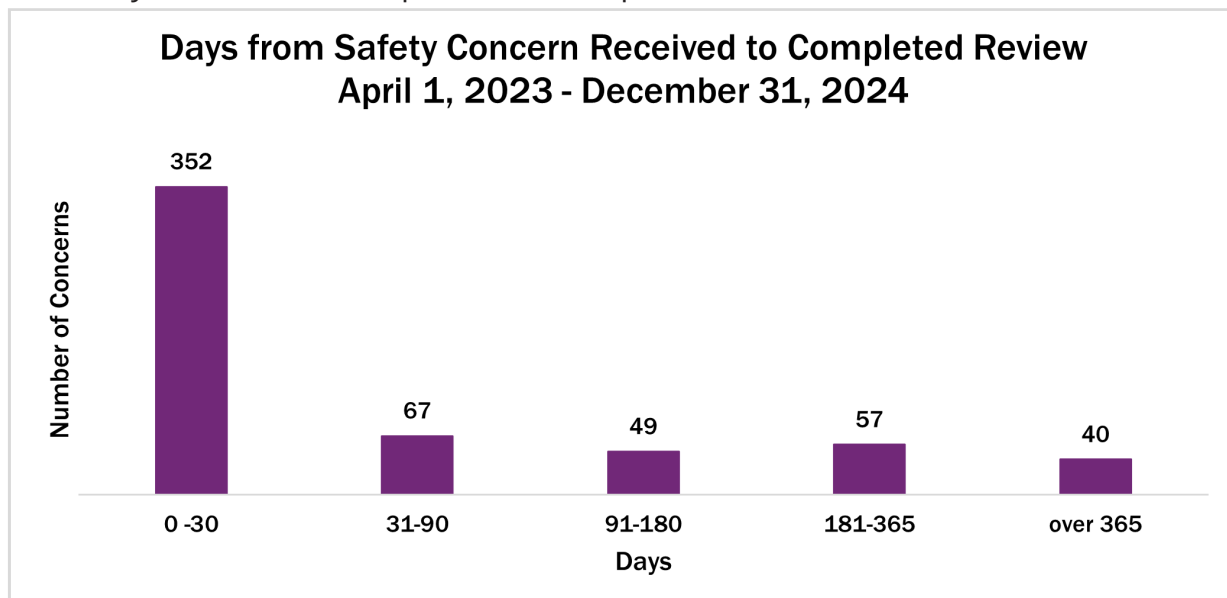
4.94 We recommend that the Department of Transportation and Infrastructure categorize all maintenance repair tasks as high, medium or low.

Responsiveness to Safety Concerns

HIGHWAY SAFETY CONCERNS NOT REVIEWED IN A TIMELY MANNER

4.95 The Department receives highway safety concerns from the public, Members of the Legislative Assembly (MLAs) and departmental staff. Reported concerns relate to various issues including speed limits, signage, lighting and surface conditions.

- 4.96** Concerns are entered into an excel database to be reviewed by departmental staff. Recommendations are developed as deemed appropriate and forwarded for action to the responsible district.
- 4.97** No standard turnaround times exist for addressing concerns.
- 4.98** Of the 862 highway safety concerns reported to the Department during our audit period, 66% were reviewed by the Department leaving 34% unaddressed.
- 4.99** The concerns reviewed were not timely. The chart below displays the days from identification of a safety concern to the Department's completed review.



Source: Prepared by AGNB based on department's traffic safety database (unaudited)

- 4.100** Without timely review, there is a risk urgent safety concerns are not being addressed in a timely manner.

Recommendation

- 4.101** We recommend that the Department of Transportation and Infrastructure ensure timely review of traffic safety concerns.

THE DEPARTMENT DOES NOT ENSURE THE RESOLUTION OF HIGHWAY SAFETY CONCERNS

- 4.102** The Department does not ensure recommendations made to transportation districts to resolve noted highway safety concerns are implemented. We noted that in 10 highway safety reviews where recommendations were made, only one had evidence of the recommendation being implemented.
- 4.103** By not confirming the implementation of recommendations, the Department does not know if safety concerns are being addressed appropriately and in a timely manner.

Recommendation

4.104 We recommend that the Department of Transportation and Infrastructure have adequate procedures to ensure the implementation of highway safety recommendations.

Capital Projects for Department-Operated Highways

4.105 The Department’s *Road Ahead* three-year major capital investment plan outlines how provincial highways will be built, repaired and maintained. The plan established in 2023-2024 covers the three-year period 2024-2026 and has an expected investment in the departmental highway network of \$737 million consisting of 572 approved projects.

District	# of Projects
1 Bathurst	63
2 Miramichi	42
3 Moncton	138
4 Saint John	97
5 Fredericton	182
6 Edmundston	50
Total	572

SAFETY IMPROVEMENT PROJECTS ARE PRIORITIZED AND SELECTED BASED ON RISK

4.106 At the time of our audit, the Department had identified 36 safety improvement projects requiring capital funding including roundabouts, interchanges and ramp improvements.

4.107 The Department has a process for prioritization where the projects are ranked based on a weighted score of various factors.

4.108 The three safety improvement projects selected for inclusion in the *Road Ahead* capital plan aligned with the departmental prioritization process.

INADEQUATE DOCUMENTED RATIONALE FOR CHANGES TO ASPHALT AND CHIPSEAL PROJECTS

4.109 The departmental asset management system generates the list of capital projects for asphalt and chipseal taking into consideration:

- budget constraints
- all work required to meet the Department's target for the percentage of highways in good or fair condition

4.110 The Department's technical and engineering staff, including district representatives, refine the project list based on local knowledge and the priorities of interested parties including MLAs and the Department of Tourism, Heritage and Culture.

4.111 Of the final asphalt and chipseal projects approved for the *Road Ahead* capital plan, we noted:

- 27% of selected projects were not identified as requiring work by the asset management system
- 22% of projects were selected despite the asset management system recommendation for work at a later date

4.112 Throughout the project selection process, various changes were made. We reviewed 26 changes and found none had adequate documented rationale.

4.113 Lack of documented rationale for changes to the capital plan not supported by data-based systems. This could result in work being performed that does not prioritize safety and decisions that could present a risk to the Government of New Brunswick.

Recommendation

4.114 We recommend that the Department of Transportation and Infrastructure document the clear rationale for changes made to data-based project selections in the *Road Ahead* capital plan to ensure critical safety risks are being addressed.

Capital Projects for P3-Operated Highways

CAPITAL WORK ON P3-OPERATED HIGHWAYS IS PAID WITHOUT MONITORING TO ENSURE WORK IS COMPLETED AS PER CONTRACT STANDARDS

- 4.115** The P3 contracts define the type of capital rehabilitation to be performed and in what year. Based on this projected work plan, the contract outlines payments to be made to the operator.
- 4.116** The Department has made the following payments for capital improvements to P3 operators in 2023-2024:

Project	P3 Operator	Payments
Fredericton-Moncton Highway	MRDC	\$51.8 million
Trans-Canada Highway	Brun-Way	\$20.4 million
Route 1 Gateway	Gateway	\$17.4 million

Source: Prepared by AGNB based on departmental information (unaudited)

- 4.117** P3 operators prepare a capital plan for rehabilitation work to be completed, however, the Department does not compare the submitted plan to the contract requirements, nor do they ensure the work required was completed before payment.

Recommendation

- 4.118** We recommend that the Department of Transportation and Infrastructure review all public-private partnership capital plans to ensure that the capital work required as per the contract will be completed and if not, issue a non-conformance notice.

Strategic Safety Planning and Data Use

COLLISION DATA IS NOT ANALYZED IN A TIMELY FASHION

4.119 Accurate collision data supports risk mitigation in highway safety. Every collision that results in death, injury or damages to vehicles, wildlife, or department property valued over \$2,000 is required to be documented in the form of a collision report. These reports are completed by law enforcement officers and sent to the Department for review and processing.

4.120 The Department is unable to effectively utilize the collision data, as reports have not been entered into the collision database in a timely manner.

4.121 At the time of our audit work, the Department was finalizing provincial collision data from 2023. Of these 7,955 collision reports:

- none were finalized in under one year
- 80% took between one to two years to finalize
- 20% took over two years to finalize

4.122 Not having timely collision data impacts the Department's ability to improve highway safety.

Recommendation

4.123 We recommend that the Department of Transportation and Infrastructure ensure collision reports are analyzed in a timely manner.

4.124 Each year, Transport Canada sends out a call for provinces and territories to submit collision statistics. The submission deadline is June 30th for the previous year's data.

4.125 The Department has consistently missed the submission deadline, due to New Brunswick collision data not being finalized in time.

4.126 Consequently, Transport Canada has used estimated collision data for New Brunswick to calculate highway fatalities and injuries. New Brunswick was the only province for which this was necessary.

4.127 These estimates resulted in fatalities being understated in 2020 and 2022 when compared to actual collision data.

	Actual Collision Data		Transport Canada Estimates	
Year	Fatalities	Injuries	Fatalities	Injuries
Collisions per 100,000 Population				
2020	7.2	278.2	6.4	342.7
2021	7.2	279.2	8.6	342.7
2022	10.4	293.4	6.2	331.5
2023	8.5	263.6	8.5	257.5

Source: Prepared by AGNB based on department collision data (unaudited) and Canadian Motor Vehicle Traffic Collisions Statistics

4.128 Using actual fatalities per 100,000 population, New Brunswick had the highest rate of fatalities in 2023 across Canadian provinces at 8.5, with the overall Canadian average being 4.9.

4.129 By not providing timely collision data, the Department is unable to support national collision reduction efforts.

Recommendation

4.130 We recommend that the Department of Transportation and Infrastructure ensure the Transport Canada collision data submission deadline is met.

Use of Collision Data

4.131 Collision data is not being processed by the Department in a timely manner. This has notable impacts on how safety concerns are addressed.

4.132 Reviews of highway safety concerns regularly rely on collision data to support whether there is or is not a need for safety enhancements. Untimely collision data could result in a technician wrongly concluding that no safety concern exists.

4.133 For example, one highway safety concern related to a request that identified four collisions in the summer of 2023, however the Department’s review was only supported by collision data from 2017-2021. The final conclusion recommended no changes to be implemented.

OPPORTUNITIES TO ANALYZE COLLISION DATA IN RISK ASSESSMENT

- 4.134 The Department does not use collision data to identify areas and sources of risk and employ mitigation measures required to reduce the number of collisions, injuries and fatalities on New Brunswick highways.
- 4.135 Our analysis of collision data from 2020 to 2023, identified risk areas in the provincial highway network:

Top 5 Highways for Collisions			Top 5 Highways for Fatalities		Top 5 Highways for Injuries	
Rank	Highway	Total	Highway	Total	Highway	Total
1	Route 2	2,021	Route 11	36	Route 2	493
2	Route 11	1,250	Route 2	23	Route 11	469
3	Route 134	1,147	Route 8	15	Route 134	407
4	Route 1	995	Route 134	14	Route 106	215
5	Route 106	619	Route 105/ Route 1	9	Route 1	206

Source: Prepared by AGNB based on department collision data (unaudited)

- 4.136 In addition to these metrics, collision reports also include valuable data on specific locations, causes for collisions, driver demographics and the presence of traffic control measures.
- 4.137 Without a formal review process to analyze collision data and serious incidents internally, high risk areas may go unnoticed, or the effectiveness of mitigation measures may not be evaluated.

Recommendation

- 4.138 We recommend that the Department of Transportation and Infrastructure analyze collision data to identify areas of risk and evaluate the effectiveness of mitigation measures.

Key Performance Indicators to Measure Safety

NO KEY PERFORMANCE INDICATORS RELATED TO COLLISIONS AND FATALITIES

4.139 The Department does not have a key performance indicator (KPI) related to collision and fatality reduction, despite in 2023 New Brunswick being:

- the highest province in fatalities per capita in Canada
- the third highest jurisdiction among provinces and territories combined in fatalities per capita in Canada

4.140 We found that other provinces including Ontario, Saskatchewan and Alberta publicly report on safety KPIs with targets such as:

- fatalities per 10,000 licensed drivers
- five year rolling average collisions per 100 million vehicle kms traveled
- combined fatal and major injury collision rate per 100,000 population

4.141 Without a KPI to target and monitor the reduction of collisions and fatalities, the Department cannot be fully transparent with the public on the status of highway safety, or ensure they are meeting the obligations under their mandate.

Recommendation

4.142 We recommend that the Department of Transportation and Infrastructure establish and monitor key performance indicators related to collision and fatality reduction.

Appendix I:

RECOMMENDATIONS AND RESPONSES

Par. #	Recommendation	Entity's Response	Target Implementation Date
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We recommend that the Department of Transportation and Infrastructure:

4.25	develop a formalized highway safety strategy as recommended in <i>Canada's Road Safety Strategy 2025</i> for reducing collisions and fatalities on New Brunswick Highways.	Agree <ul style="list-style-type: none"> • Strategy will include input from both DTI (for infrastructure related issues) and Public Safety (for driver related issues). • Strategy will include collision data. 	2028
4.35	ensure the timely classification of highway conditions to support decision making.	Agree <ul style="list-style-type: none"> • The 2024 highway condition data has since been classified as of August 2025. • The Department will continue to prioritize the timely classification of road conditions by August of each year. 	Ongoing
4.36	ensure timely corrective action when stated targets for highway condition have not been met.	Agree <ul style="list-style-type: none"> • Agree that 2023-24 provincial highway condition targets were not met. • The Department has taken a corrective action in improving the condition of our highways by updating our Asset Management modeling software. The Department previously used age as a trigger for reporting on the condition of our highways. Today we are using collected distress data which allows for more accurate condition results and informed decision making. 	Ongoing
4.41	ensure that all reports required from public-private partnership highway operators are received and reviewed to ensure all relevant contract requirements are being met.	Agree	Ongoing

Par. #	Recommendation	Entity's Response	Target Implementation Date
4.46	perform all required site audits for public-private partnership highway operators to meet departmental monitoring objectives.	Agree	Ongoing
4.47	conduct management system audits for all public-private partnership highway operators in accordance with the departmental <i>Quality Manual</i> .	Agree	Ongoing
4.51	develop a process that ensures public-private partnership highway operators are informed of observed deficiencies in a timely manner.	Agree	Ongoing
4.54	issue public-private partnership highway operators non-conformance notices for all deficiencies that have not been corrected within established contractual repair times.	Agree	Ongoing
4.60	ensure that public-private partnership highway operators address all non-conformance notices in a timely manner.	Agree	Ongoing
4.64	ensure that adequate documentation of correction of deficiencies on public-private partnership highways is obtained from operators.	Agree	Ongoing

Par. #	Recommendation	Entity's Response	Target Implementation Date
4.69	update its <i>Highway Maintenance Manual</i> to ensure standards are clear and measurable.	Agree	2029
4.72	ensure the completion of inspections of department-operated highways.	Agree <ul style="list-style-type: none"> Inspection being done through various mechanisms, including ARAN data, Transportation Information Centre tickets, Survey 123, regular inspection schedules on lighting, culverts and bridges. 	Ongoing
4.77	monitor the achievement of winter levels of service in accordance with policy to ensure snow removal is complete within specified timeframes consistently across the province.	Agree <ul style="list-style-type: none"> Highway supervisors regularly monitor road conditions and DTI continually strives to meet published levels of service. NB511 is updated twice daily. 	Ongoing
4.78	report on the achievement of winter levels of service in accordance with policy.	Agree <ul style="list-style-type: none"> Highway supervisors regularly monitor road condition and DTI continually strives to meet published levels of service. NB511 is updated twice daily. 	Ongoing
4.93	develop a strategy to address high risk tasks in a timely manner and document mitigation strategies for repairs that cannot be managed promptly.	Agree	2029
4.94	categorize all maintenance repair tasks as high, medium or low.	Agree <ul style="list-style-type: none"> This is already being implemented via the Survey 123 program identifying maintenance needed. 	Ongoing

Par. #	Recommendation	Entity's Response	Target Implementation Date
4.101	ensure timely review of traffic safety concerns.	Agree	Ongoing
4.104	have adequate procedures to ensure the implementation of highway safety recommendations.	Agree	2026
4.114	document the clear rationale for changes made to data-based project selections in the <i>Road Ahead</i> capital plan to ensure critical safety risks are being addressed.	Agree	Ongoing
4.118	review all public-private partnership capital plans to ensure that the capital work required as per the contract will be completed and if not, issue a non-conformance notice.	Agree	Ongoing
4.123	ensure collision reports are analyzed in a timely manner.	Agree <ul style="list-style-type: none"> • Over the last several years the Department has reduced the backlog from 4 years to 4 months. • Currently finalizing 2024 collision reports (Oct 2025). 	Ongoing
4.130	ensure the Transport Canada collision data submission deadline is met.	Agree <ul style="list-style-type: none"> • On track to complete 2025 data by June 2026 to meet the Transport Canada submission. 	June 2026

Par. #	Recommendation	Entity's Response	Target Implementation Date
4.138	analyze collision data to identify areas of risk and evaluate the effectiveness of mitigation measures.	Agree <ul style="list-style-type: none"> Currently working to improve the highway network assessment tool to provide more reliable statistical analysis and more functional flexibility. 	2027
4.142	establish and monitor key performance indicators related to collision and fatality reduction.	Agree <ul style="list-style-type: none"> Included in the development of a provincial highway safety strategy as per Recommendation 4.25. 	2028

Appendix II:

Audit Objective and Criteria

The objective and criteria for our audit of the Department of Transportation and Infrastructure are presented below. The Department and its senior management reviewed and agreed with the objective and associated criteria.

Objective	To determine if the Department of Transportation and Infrastructure has adequate systems and practices for the safe movement of people and goods in accordance with their mandate.
Criterion 1	The Department has adequate systems and practices in place to identify and mitigate risks pertaining to highway safety including collisions.
Criterion 2	Highway capital projects are selected and prioritized with due regard for safety considerations.
Criterion 3	Highways are adequately monitored for safety.
Criterion 4	Safety concerns are evaluated and addressed in a timely manner.
Criterion 5	There are appropriately established, measurable and publicly reported key performance indicators for highway safety.

Appendix III:

Independent Assurance Report

This independent assurance report was prepared by the Office of the Auditor General of New Brunswick (AGNB) on Highway Safety with the Department of Transportation and Infrastructure. Our responsibility was to provide objective information, advice and assurance to assist the Legislative Assembly in its scrutiny of the Department of Transportation and Infrastructure with respect to Highway Safety.

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, 2023, to December 31, 2024. 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 November 19, 2025 in Fredericton, New Brunswick.

2025

Status of the Implementation of Performance Report Recommendations

Chapter 5

Volume II: Performance Audit
Status Report

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**STATUS OF THE IMPLEMENTATION OF PERFORMANCE
REPORT RECOMMENDATIONS**

STATUS OF THE IMPLEMENTATION OF PERFORMANCE REPORT
RECOMMENDATIONS

Chapter 5 Highlights

2021 recommendations 100% implementation	2022 recommendations 83% implementation	2023 recommendations 32% implementation
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NOTE: This chapter is a tool for the Public Accounts Committee and the public to hold government departments, commissions and Crown agencies accountable for the implementation of prior performance report recommendations.

It is important to note that less than a third of our recommendations from 2023 have been implemented. The majority of the unimplemented recommendations pertain to the COVID-19 pandemic response. We encourage government to fulfill its commitment to implement these important changes to help ensure New Brunswickers are protected in the event of future unexpected emergencies.

Results at a Glance

% OF RECOMMENDATIONS IMPLEMENTED

Year	Chapter Title [Total Number of Recommendations]	% of Recommendations Implemented
2021	Funding for Rural Internet - Regional Development Corporation and Opportunities New Brunswick [13]	100%
	COVID-19 Funding - NB Workers' Emergency Income Benefit - Department of Post-Secondary Education, Training and Labour [15]	100%
	Risks Exist in Government Oversight of Crown Agencies - Executive Council Office [5]	100%
	Residential Energy Efficiency Programs - Department of Natural Resources and Energy Development, NB Power [7]	100%
	Crown Agency Salary and Benefits Practices - Executive Council Office and Department of Finance and Treasury Board [2]	100%

Year	Chapter Title [Total Number of Recommendations]	% of Recommendations Implemented
2022	Liquor Industry Development in New Brunswick - New Brunswick Liquor Corporation [19]	95%
	Oversight of the Employee Health and Dental Benefit Plan - Department of Finance and Treasury Board [14]	57%
	Contaminated Sites - Department of Environment and Local Government [17]	94%
	Environmental Trust Fund - Department of Environment and Local Government [9]	78%

Year	Chapter Title [Total Number of Recommendations]	% of Recommendations Implemented
2023	COVID-19 Pandemic Response: Oversight - Executive Council Office [5]	40%
	Pandemic Preparedness and Response in Nursing Homes - Department of Social Development [8]	0%
	Workers' Compensation Payment Mechanisms in the Public Sector - Department of Finance and Treasury Board [1]	0%
	Pandemic Preparedness and Response - Department of Education and Early Childhood Development [5]	80%
	COVID-19 Pandemic Response - Department of Health [7]	0%
	Pandemic Preparedness and Response - Department of Justice and Public Safety [6]	0%
	Out-of-Province Travel - Select School Districts - Department of Education and Early Childhood Development [6]	100%

Background

FOLLOW-UP PROCESS

- 5.1 This follow-up chapter reports on implementation of recommendations from our 2021 – 2023 performance reports.
- 5.2 We do not provide an update in the year following the initial publication of our performance reports as we allow departments, commissions and Crown agencies the opportunity to act on our recommendations.
- 5.3 In year two to four we obtain confirmation from management on the level of implementation.
- 5.4 In year four, additional work may be conducted on some high-risk areas to ensure implementation aligns with the office's expectations.
- 5.5 See Appendix I: About Our Status Report for additional information on our follow-up process.

Implementation of 2021 Recommendations

- 5.6 Overall, 100% of our 2021 recommendations have been implemented as of August 31, 2025. As this is the last year our office provides status updates on these recommendations, additional details are noted below.

Funding for Rural Internet

REGIONAL DEVELOPMENT CORPORATION & OPPORTUNITIES NEW BRUNSWICK

VOLUME I, CHAPTER 2

Chapter Background

- 5.7 Our audit objective was to determine if funding for rural internet is achieving the desired outcome of providing rural New Brunswickers access to affordable high-speed internet.
- 5.8 In our 2021 report, we found improvements were required in governance and accountability, contract design, meeting contract deliverables and service provider claim evaluation.
- 5.9 We made 13 recommendations.

2025 Implementation Status

- 5.10 100% of our recommendations have been implemented.

COVID-19 Funding – New Brunswick Workers' Emergency Income Benefit

DEPARTMENT OF POST-SECONDARY EDUCATION TRAINING AND LABOUR

VOLUME I, CHAPTER 3

Chapter Background

5.11 Our audit objectives were to determine if the Department of Post-Secondary Education Training and Labour:

- planned and contracted for the effective delivery of the COVID-19 funding initiative
- monitored the delivery of COVID-19 funding to eligible recipients

5.12 In our 2021 report, we found improvements were required in the following areas:

- planning for program delivery
- contracting for services utilized
- monitoring program delivery

5.13 We made 15 recommendations.

2025 Implementation Status

5.14 100% of our recommendations have been implemented.

Risks Exist in Government's Oversight of Crown Agencies

EXECUTIVE COUNCIL OFFICE

VOLUME I, CHAPTER 4

Chapter Background

5.15 The objectives of this work were to determine if:

- the Executive Council Office (in its role to support the Executive Council) complies with the *Accountability and Continuous Improvement Act* with regards to mandate letters
- Crown agencies comply with the *Accountability and Continuous Improvement Act* with regards to annual plans and annual reports (or for the two regional health authorities, that they comply with *Regional Health Authorities Act* with regards to their business plans and annual reports)
- Crown agencies appear before the Public Accounts Committee and report to their Minister responsible on their progress in implementing government priorities and objectives

5.16 In our 2021 report we found improvements were required regarding compliance with the *Accountability and Continuous Improvement Act*:

- the timing and issuance of mandate letters
- the content of annual plans and reports

5.17 We made five recommendations.

2025 Implementation Status

5.18 100% of our recommendations have been implemented.

Residential Energy Efficiency Programs

DEPARTMENT OF NATURAL RESOURCES AND ENERGY DEVELOPMENT, NB POWER

VOLUME II, CHAPTER 2

Chapter Background

5.19 The objectives of this audit were to determine:

- if the Department of Natural Resources and Energy Development provides effective oversight to ensure NB Power fulfills its energy efficiency mandate
- if NB Power effectively delivers the residential energy efficiency programs

5.20 In our 2021 report, we found improvements were required in Department of Natural Resources and Energy Development's oversight of NB Power's energy efficiency programs and the accessibility of NB Power's programs by New Brunswick residents.

5.21 We made seven recommendations.

2025 Implementation Status

5.22 100% of our recommendations have been implemented.

Crown Agency Salary and Benefits Practices

EXECUTIVE COUNCIL OFFICE & DEPARTMENT OF FINANCE AND TREASURY BOARD

VOLUME II, CHAPTER 3

Chapter Background

5.23 The purpose of our work was to determine:

- if salary and benefits practices for a sample of Crown agencies from Parts I, III, and IV are consistent across all parts of government and between Crown agencies in each Part
- if government directs salary and benefits practices of Crown agencies to be consistent

5.24 In our 2021 report, we found improvements were required in increasing consistency among salary and benefits practices at certain Crown agencies, and in defining government expectations regarding salary and benefit practices for non-bargaining employees in its Memoranda of Understanding.

5.25 We made two recommendations.

2025 Implementation Status

5.26 100% of our recommendations have been implemented.

Conclusion

- 5.27** We encourage the Public Accounts Committee to hold the departments, commissions and crown agencies accountable for recommendations that have not been implemented, as noted in Appendices II and III.

Appendix I: About Our Status Report

The Status of the Implementation of Performance Report Recommendations is not an audit and does not express an audit opinion. Management is responsible for implementing our recommendations from past performance reports. To ensure this report is credible, we obtained confirmation from departments, commissions and Crown agencies that the information to be reported is accurate and complete.

This report is conducted under the authority of the *Auditor General Act*. In conducting our 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 codes are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Period covered by the status report:

2021, 2022 and 2023

Date of the status report:

We concluded our work on the Status of the Implementation of Performance Report Recommendations on November 19, 2025, in Fredericton, New Brunswick.

Appendix II: Recommendations from 2022 Chapters Not Implemented

LIQUOR INDUSTRY DEVELOPMENT IN NEW BRUNSWICK NEW BRUNSWICK LIQUOR CORPORATION

2022, VOLUME I, CHAPTER 2

2.92	<p>We recommend the New Brunswick Liquor Corporation complete a comprehensive review and update of its pricing strategy and mark-up structure to ensure:</p> <ul style="list-style-type: none"> • all product listing status types are included; • the process, decision criteria and documentation requirements for special agreements outside the standard mark-up structure are clearly included; and • business practices align with the pricing strategy, the mark-up structure, and the purposes prescribed in the <i>New Brunswick Liquor Corporation Act</i>.
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OVERSIGHT OF THE EMPLOYEE HEALTH AND DENTAL BENEFIT PLAN DEPARTMENT OF FINANCE AND TREASURY BOARD

2022, VOLUME I, CHAPTER 3

3.32	We recommend FTB re-evaluate the Plan's operational structure to determine whether there is a more effective governance model.
3.53	We recommend the Department of Finance and Treasury Board in consultation with Standing Committee on Insured Benefits, establish a risk management process, including an independent assessment of third-party risk management practices.
3.62	We recommend the Department of Finance and Treasury Board evaluate whether the Plan administration contract with Vestcor provides best value for money, such as by completing a Request for Information for Vestcor's services.
3.65	<p>We recommend the Department of Finance and Treasury Board in collaboration with Standing Committee on Insured Benefits:</p> <ul style="list-style-type: none"> • clarify the cost allocation among the different benefit plans administered by Vestcor; and • ensure Vestcor expenditures are eligible and accurate prior to payment.
3.72	We recommend the Department of Finance and Treasury Board, in collaboration with Standing Committee on Insured Benefits, establish and communicate performance objectives with specific metrics to measure Plan performance, including third-party contracts.
3.85	We recommend the Department of Finance and Treasury Board benchmark Plan performance against relevant industry benefit data.

CONTAMINATED SITES
DEPARTMENT OF ENVIRONMENT AND LOCAL GOVERNMENT
2022, VOLUME II, CHAPTER 2

2.31	We recommend the Department of Environment and Local Government make more contaminated sites information readily available to the public on its website.
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ENVIRONMENTAL TRUST FUND
DEPARTMENT OF ENVIRONMENT AND LOCAL GOVERNMENT
2022, VOLUME II, CHAPTER 3

3.35	<p>We recommend the Department of Environment and Local Government:</p> <ul style="list-style-type: none"> • identify a single authority with the responsibility for overseeing the administration of the Environmental Trust Fund (ETF); and • develop Terms of Reference document to clarify and define the roles, responsibilities and expectations of the Advisory Board.
3.40	<p>We recommend the Department of Environment and Local Government</p> <ul style="list-style-type: none"> • develop a strategy and annual plans for the ETF, with clearly defined objectives, performance measures and targets; and • link the annual budget to program objectives as part of ongoing annual planning.

Appendix III: Recommendations from 2023 Chapters Not Implemented

COVID-19 PANDEMIC RESPONSE: OVERSIGHT EXECUTIVE COUNCIL OFFICE 2023, VOLUME I, CHAPTER 2

2.50	We recommend Executive Council Office ensure that the Province improve its emergency preparedness process by: <ul style="list-style-type: none"> • preparing and keeping emergency response plans up to date for all hazards (including pandemics); and • testing and updating plans on a regular basis according to a pre-defined schedule.
2.94	We recommend Executive Council Office, in collaboration with New Brunswick Emergency Measures Organization, undertake a post-operation review and incorporate communication lessons learned into an updated <i>New Brunswick Emergency Public Information Plan</i> .
2.100	We recommend Executive Council Office ensure the Department of Justice and Public Safety, in collaboration the Department of Health: <ul style="list-style-type: none"> • undertake an After Action Review to evaluate the provincial response to the COVID-19 pandemic; • incorporate lessons learned into an updated provincial pandemic emergency plan; and • create and implement a schedule to regularly test and update the provincial pandemic emergency plan.

PANDEMIC PREPAREDNESS AND RESPONSE IN NURSING HOMES DEPARTMENT OF SOCIAL DEVELOPMENT 2023, VOLUME I, CHAPTER 3

3.33	We recommend the Department of Social Development work with nursing homes to develop and implement a recruitment strategy for nursing home clinical care staff.
3.39	We recommend the Department of Social Development update the infection prevention and control requirements in Nursing Home Standards to align with IPAC Canada best practice by providing access to a dedicated prevention and control professional per 150-200 beds depending on acuity levels.
3.46	We recommend the Department of Social Development implement a formalized risk management strategy detailing sufficient procedures that reflect infection prevention and control best practices until a capital improvement plan can be developed.
3.55	We recommend the Department of Social Development develop adequate enforcement mechanisms to support compliance with legislation, regulations and standards.
3.56	We recommend the Department of Social Development publicly report the licence status of nursing homes online.
3.71	We recommend the Department of Social Development ensure corrective actions as noted in IPC audits have been implemented to support ongoing/future infection prevention and control risks.

3.86	We recommend the Department of Social Development regularly assess training needs of nursing homes and provide funding accordingly. Ongoing training should include infection prevention and control measures based on best practices.
3.97	We recommend the Department of Social Development work with nursing homes and the Department of Health to develop outbreak management plans and procedures.

WORKERS' COMPENSATION PAYMENT MECHANISMS IN THE PUBLIC SECTOR

DEPARTMENT OF FINANCE AND TREASURY BOARD

2023, VOLUME II, CHAPTER 2

2.33	We recommend the Department of Finance and Treasury Board 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.
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PANDEMIC PREPAREDNESS AND RESPONSE

DEPARTMENT OF EDUCATION AND EARLY CHILDHOOD DEVELOPMENT

2023, VOLUME II, CHAPTER 3

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.
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COVID-19 PANDEMIC RESPONSE

DEPARTMENT OF HEALTH

2023, VOLUME II, CHAPTER 4

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

4.72	<p>We recommend the Department of Health ensure:</p> <ul style="list-style-type: none"> • 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.
4.78	<p>We recommend the Department of Health ensure the development and retention of adequate documentation to substantiate public health measures.</p>

PANDEMIC PREPAREDNESS AND RESPONSE **DEPARTMENT OF JUSTICE AND PUBLIC SAFETY** **2023, VOLUME II, CHAPTER 5**

5.34	<p>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.</p>
5.37	<p>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.</p>
5.42	<p>We recommend the New Brunswick Emergency Measures Organization in conjunction with provincial departments, ensure departments and agencies have up to date business continuity plans at all times.</p>
5.44	<p>We recommend the New Brunswick Emergency Measures Organization in conjunction with provincial departments, ensure departments and agencies have up to date emergency plans at all times.</p>
5.46	<p>We recommend the Department of Justice and Public Safety publicly report on the outcomes of its responsibilities pertaining to:</p> <ul style="list-style-type: none"> • emergency planning for municipalities • emergency and business continuity planning for departments and agencies
5.49	<p>We recommend the New Brunswick Emergency Measures Organization ensure the New Brunswick Emergency Measures Plan is up to date at all times.</p>

AUDITOR GENERAL
OF NEW BRUNSWICK



VÉRIFICATEUR GÉNÉRAL
DU NOUVEAU-BRUNSWICK

