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# Service New Brunswick

## ANNUAL REPORT

**2023-2024**



## **Service New Brunswick** **ANNUAL REPORT 2023-2024**

Province of New Brunswick  
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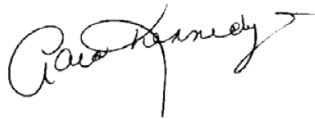
# Transmittal letters

**FROM THE MINISTER TO THE LIEUTENANT-GOVERNOR  
THE HONOURABLE BRENDA MURPHY  
LIEUTENANT-GOVERNOR OF NEW BRUNSWICK**

May it please your Honour:

It is my privilege to submit the annual report of Service New Brunswick, for the fiscal year April 1, 2023, to March 31, 2024.

Respectfully submitted,



Honourable Aaron Kennedy  
Minister

**FROM THE BOARD OF DIRECTORS TO THE MINISTER  
THE HONOURABLE AARON KENNEDY  
MINISTER RESPONSIBLE FOR SERVICE NEW BRUNSWICK**

Dear Minister Kennedy:

I am pleased to be able to present the annual report describing operations of Service New Brunswick for the fiscal year April 1, 2023, to March 31, 2024.

Respectfully submitted,



Karen O. Taylor  
Board Chair



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## Minister's message

I am pleased to present the annual report by Service New Brunswick for the 2023-24 fiscal year.

It is a privilege to join such an innovative and passionate organization that works hard to provide exceptional service to the residents of New Brunswick.

Over the last fiscal year, our organization remained focused on modernizing its service delivery model to find faster, easier, and safer ways of serving our customers. We have increased online transaction options, enhanced processes for land registry, public procurement, and property assessment, and advanced the delivery of modern digital technology throughout government.

As we continue to look toward a digital future, I am confident in our team and ability to advance this organization to the next level.

In addition, our strategic procurement branch celebrated an incredible achievement in increasing the number of government contracts awarded to New Brunswick businesses. In fiscal year 2023-24, more than 90 per cent of the value of all goods, services, and construction contracts went to local suppliers. This is a remarkable accomplishment.

I am incredibly proud of our organization's many accomplishments and successes over the past year and privileged to represent such a forward-thinking and passionate organization like Service New Brunswick.

I want to thank the staff at Service New Brunswick for their hard work and diligence in making all of these accomplishments possible. I look forward to working with them in the coming year.

A handwritten signature in black ink, appearing to read 'Aaron Kennedy', with a stylized flourish at the end.

The Honourable Aaron Kennedy  
Minister Responsible for Service New Brunswick



# SNB Board Chair's Message

The Board of Directors of Service New Brunswick is pleased to review and approve the Annual Report for 2023-2024.

Our twelve member board meets regularly throughout the year to provide independent governance and financial oversight. As the Board Chair, I am privileged to work with this engaged and cohesive team. We place a high priority on being well-informed regarding the activities and evolution of the organization. We believe in the important role of Service New Brunswick and its vision to provide Excellence in Service Delivery to its clients and partners.

On behalf of the board, I extend our profound thanks to the more than 2,400 employees who are propelling SNB forward. Public service is both a challenging and rewarding calling and I thank these employees for providing their best service on behalf of New Brunswickers.

Karen O. Taylor  
Board Chair



# Chief Executive Officer's message

On behalf of the management and staff at Service New Brunswick (SNB), it is my privilege to present our 2023-2024 Annual Report. This report provides a summary of the activities of each division within fiscal year 2023-2024, along with audited financial statements for the corporation.

Throughout the year, our organization continued to focus on delivering the priorities of the SNB Strategic Plan. This plan will guide SNB's activities into 2027.

Our first pillar is dedicated to "Our People," and is focused on equipping employees to be leaders at all levels. With that in mind, we launched a new People Leader onboarding program, to provide support and guidance to employees new to leadership roles. Our People and Culture team also launched the Employee Experience Hub which showcases the many competitive programs, policies, and initiatives that contribute to how SNB employees experience their time with the organization.

Our second pillar, "Our Customers," is centered on optimizing customer service and simplifying our customer experience. In this fiscal year, Technology Services launched the Live Chat feature for the IT Service Desk. This allows users to chat directly with an IT Service Desk analyst to get support for simple technical questions and issues.

We implemented new software to enhance the Government of New Brunswick's (GNB) security against cyber threats for approximately 45,000 workstations in Parts 1, 2, and 3. This is part of an initiative to enhance GNB's IT security posture, protect information assets, and ensure the delivery of GNB services are secure.

SNB also focused on the modernization of the [snb.ca](https://snb.ca) website to better serve customers. We partnered with Deloitte Digital for strategy and implementation services to help deliver a premium digital experience.

Our final pillar, "Our Organization," looks at improving organizational effectiveness, ensuring we have efficient and sustainable business practices. To promote accountability of our Strategic Plan, we implemented



several measures: a new balanced scorecard to monitor organizational performance; a comprehensive strategic action plan to track and report on priority initiatives; and a formal management system with delegated strategic pillar champions to ensure we focus on strategic plan objectives.

I continue to be encouraged by the progress we are making as an organization and am particularly impressed by the commitment of our more than 2,400 SNB staff to our unified vision of "Excellence in Service Delivery." It is a great privilege to work with these dedicated public servants who are focused on providing the best service possible to the people of New Brunswick.

Alan Roy  
Chief Executive Officer, Service New Brunswick



# Highlights

## THE FOLLOWING IS A LIST OF PARTICULAR ACHIEVEMENTS FOR THE ORGANIZATION DURING THE 2023-2024 FISCAL YEAR:

- Strategic Procurement, along with customer organizations, identified procurement savings opportunities of more than \$8M in 2023-2024.
- Throughout this fiscal year, 90% of procurement contracts were awarded to New Brunswick suppliers, exceeding the target of 80%.
- In September 2023, the Energy Management branch received the Institute for Public Administration in Canada (IPAC) Award in Innovation. The branch was honoured for its work helping schools, hospitals and other GNB-owned facilities reduce emissions and conserve energy.
- Service New Brunswick's Fredericton Laundry Depot location is now net-zero. A 28kW solar photovoltaic system was installed with support from New Brunswick's Climate Change Fund. This system will generate enough electricity annually to meet all the building's electricity needs.
- Payroll and Benefits Services made retroactive payments to approximately 686 current and former eligible civil servants representing five agreements in the amount of approximately \$5.2M.
- Technology Services and the Translation Bureau implemented a translation software system that provides an efficient workflow management solution, improving efficiency in the delivery of translation services to departments and the RHAs.
- Technology Services deployed a new digital evidence management solution to improve the ability of Social Development employees to collect and manage video/audio client interaction and share it with partner organizations.
- Nuisance deer management processes were streamlined by Technology Services, and security improved for hunters and property owners.
- Remote access solutions implemented by Technology Services have enabled new cataract surgical clinics to have improved access to patient medical information.
- Teleservices agents called approximately 73,000 New Brunswickers who are on the waiting list for a family physician using a new tool. The agents registered residents into Health Link, which will be used to provide local health clinic services until a permanent family physician is available.

- In January 2024, a new process was implemented in Teleservices to improve the processing of calls for a Request for Review (RFR) of a property's assessed value. This change has greatly improved the overall efficiency at Teleservices.
- Customer Care partnered with the Federal government, provincial departments, and non-government organizations (NGOs) to support the homeless and vulnerable populations by providing them off-site access to government services. These *Moving Forward Together Clinics* have served more than 220 clients off-site, processing more than 771 essential services to these clients.
- Land Registry received a higher-than-normal volume of submissions containing complex documents, including plans registrations, which affected processing times. The processing times for all other types of registrations, representing 93% of submissions, have returned to those experienced prior to the pandemic.



# Governance of the corporation

Service New Brunswick's Board of Directors endorses the principle that sound corporate governance practices are essential for the proper functioning of the corporation and for enhancing the interest of its sole shareholder, the Government of New Brunswick.

The Board discharges its responsibilities directly and through committees in accordance with *Service New Brunswick Act*, Service New Brunswick's by-laws and the Board of Directors' Governance Manual. The Board holds at least five scheduled meetings each year, with unscheduled meetings held as required.

## BOARD COMMITTEES

The Board of Directors is responsible for the overall administration of the business and affairs of Service New Brunswick and all decisions and actions of the board are to be based generally on sound business practices. The Board of Directors is also responsible for the governance and functioning of the following two committees:

- the Audit and Finance Committee, which has responsibility for reviewing and recommending finance and audit related items; and
- the Governance and Human Resources Committee, which has responsibility for reviewing relevant governance and human resource items.

These Committees do not act or make decisions on behalf of the Board unless specifically mandated to do so.

## BOARD OF DIRECTORS

NAME	ROLE	BOARD MEETING ATTENDANCE	COMMITTEE MEMBERSHIP	COMMITTEE MEETING ATTENDANCE
Dr. France Desrosiers	Director	4/6	Audit & Finance	3/5
Louise Duguay	Director	5/6	Audit & Finance	5/5
Doug Gaudett <sup>1</sup>	Director	6/6	Audit & Finance	5/5
Jane Kindred	Director	5/6	Governance & HR	2/4
Cathy LaRoche	Director	3/6	Audit & Finance	4/5
Julie Mason <sup>2</sup>	Director	5/5	Governance & HR	3/3
Garth Lawson <sup>3</sup>	Director	6/6	Audit & Finance	3/4
Cade Libby	Director	4/6	Governance & HR	3/4
John MacGillivray <sup>4</sup>	Director	6/6	Governance & HR	4/4
Margaret Melanson	Director	4/6	Governance & HR	2/4
Donald Moore	Director	6/6	Governance & HR	4/4
Alan Roy	Chief Executive Officer	6/6	Audit & Finance Governance & HR	5/5 4/4
Karen O. Taylor	Board Chair and Director	6/6	Audit & Finance Governance & HR	5/5 4/4

<sup>1</sup> Doug Gaudett is the Audit & Finance Committee Chair.

<sup>2</sup> Julie Mason became a Director on June 22, 2023.

<sup>3</sup> Garth Lawson's term ended on February 2, 2024.

<sup>4</sup> John MacGillivray is the Governance & HR Committee Chair.

# Government priorities

## STRATEGY AND OPERATIONS MANAGEMENT

The Government of New Brunswick and SNB both use a Formal Management system built on leading business practices to develop, communicate, and review strategy. This process provides SNB with a proven methodology to execute strategy, increase accountability, and continuously drive improvement.

## GOVERNMENT PRIORITIES

GNB's vision for 2023-2024 is a vibrant and sustainable New Brunswick. To make progress towards this vision, we must focus on our government's priorities:

- energize private sector;
- vibrant and sustainable communities;
- affordable, responsive, and high-performing government;
- dependable public health care;
- world-class education; and
- environment.

# Performance measures

This section contains selected measures from the corporation's balanced scorecard.

## EXCELLENCE IN SERVICE DELIVERY

<b>OUR PEOPLE</b> <b>EQUIP EMPLOYEES TO BE LEADERS AT ALL LEVELS</b>	<b>MEASURE</b>
<p>Empowered employees delivering their best</p>	<p>Employee Engagement Index</p> <p>SNB position vacancy rate</p> <p>Average number of paid sick days used</p> <p>Average number of days lost per workers' compensation claim</p>
<b>OUR CUSTOMERS</b> <b>OPTIMIZE CUSTOMER SERVICE</b>	<b>MEASURE</b>
<p>Simplified customer experience</p>	<p>Real-time IT Portal Service Experience Evaluation</p> <p>Internal customer satisfaction index</p> <p>External customer satisfaction index</p> <p>Number of new or expanded services</p> <p>Digital service transactions</p>
<b>OUR ORGANIZATION</b> <b>IMPROVE ORGANIZATIONAL EFFECTIVENESS</b>	<b>MEASURE</b>
<p>Efficient and sustainable business practices</p>	<p>Time to fill positions</p> <p>Balanced statement of operations</p> <p>Number of SNB communications published</p>

# Equip employees to be leaders at all levels

## OBJECTIVE OF THE MEASURE

Empowered employees delivering their best.

## MEASURE

Employee Engagement Index.

## DESCRIPTION OF MEASURE

The Employee Engagement Index is measured through the government-wide Employee Experience Survey. The index measures the extent to which employees are motivated to work harder and care more. This is considered the most important factor in improving the performance of a team.

The Engagement Index is calculated using the “percent favorable” responses to four specific questions on the employee experience survey. Percent favorable is the percentage of respondents who selected the most positive responses of “Strongly agree” and “Agree” to the survey questions. A high percent favorable score indicates a consensus, where the respondents have a strong positive view of the topic.

## WHY DO WE MEASURE THIS?

At SNB, our experiences at work directly impact our ability to deliver excellence in service delivery for our customers. Identifying areas in which we can improve our workplace culture is important. SNB employees participate in an annual Employee Experience Survey that measures employee workplace satisfaction, health, safety, and wellbeing.

## WHAT INITIATIVES OR PROJECTS WERE UNDERTAKEN IN THE REPORTING YEAR TO ACHIEVE THE OUTCOME?

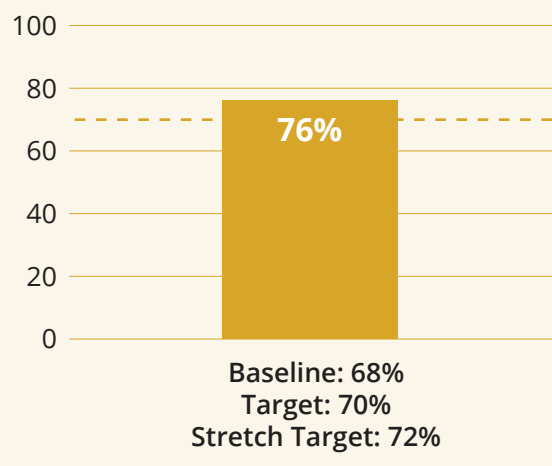
Service New Brunswick created a centralized library of health and safety resources, including monthly safety talks on operational safety, wellness, and other topics for people leaders to use with their teams. This initiative was in response to scores and feedback received from health and safety questions from the 2022-2023 Employee Experience Survey.

Service New Brunswick will continue to use the results of the Employee Engagement Index in addition to responses from the survey to identify opportunities to improve the employee experience across SNB.

### OVERALL PERFORMANCE

For 2023-2024, SNB’s Employment Engagement Index score was 76%, an 8% increase from 2022-2023.

The score for all GNB was 70%.



## OBJECTIVE OF THE MEASURE

Empowered employees delivering their best.

## MEASURE

SNB position vacancy rate.

## DESCRIPTION OF MEASURE

The position vacancy rate measures the percent of permanent staffing positions not filled.

## WHY DO WE MEASURE THIS?

Measuring the number of vacant positions as a percentage of total positions within SNB is an indicator of how well resourced the corporation is to conduct business. The measure does not include casual positions. Currently, several vacant positions are being covered by casuals.

## WHAT INITIATIVES OR PROJECTS WERE UNDERTAKEN IN THE REPORTING YEAR TO ACHIEVE THE OUTCOME?

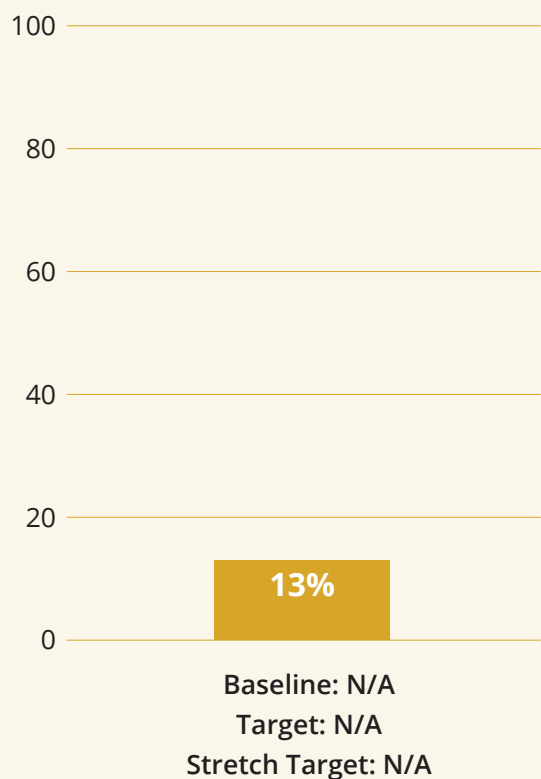
Strategic initiatives to improve adaptability in human resources processes and practices are ongoing. The Talent and Culture Framework launched by SNB in 2023 serves as a support and guide for strategic talent acquisition, work culture, and employee experience at SNB.

SNB People and Culture team have also made significant improvements to reduce hiring times and fill vacant positions more efficiently.

## OVERALL PERFORMANCE

At the end of the fourth quarter of 2023-24, SNB position vacancy rate is 13%.

The SNB position vacancy rate is a new measure. Therefore, a baseline for 2022-2023 was not available and targets will be established in 2023-2024.





# Equip employees to be leaders at all levels

## OBJECTIVE OF THE MEASURE

Improve safety and wellness.

## MEASURE

Average number of paid sick days used.

## DESCRIPTION OF MEASURE

This cumulative measure calculates the average number of sick days per eligible employee. Employees not eligible for sick days are excluded from the calculation, as are unpaid and maternity leave.

## WHY DO WE MEASURE THIS?

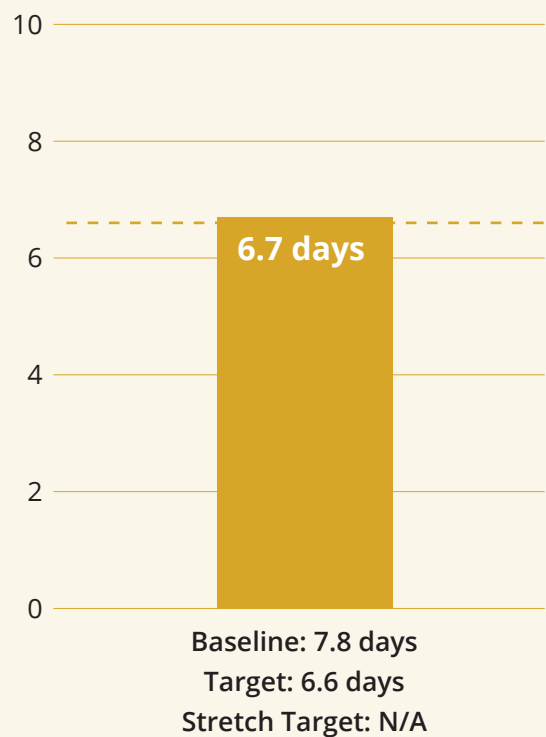
Measuring paid sick days helps to ensure that SNB provides health and safety tools to employees and continues to develop a wellbeing culture that supports work/life balance. A reduction in absenteeism will also help reduce the costs associated with lost productivity and staff replacement.

## WHAT INITIATIVES OR PROJECTS WERE UNDERTAKEN IN THE REPORTING YEAR TO ACHIEVE THE OUTCOME?

SNB has seen reductions in sick leave usage since it first appeared on the balanced scorecard in 2012. SNB continues to monitor sick leave to ensure sustainability and will re-introduce improvement initiatives if needed.

## OVERALL PERFORMANCE

In 2023-2024, SNB's average number of sick days was 6.7 sick days/employee (cumulative measure), slightly above the target of 6.6.



## OBJECTIVE OF THE MEASURE

Improve safety and wellness.

## MEASURE

Average number of days lost per workers' compensation claim.

## DESCRIPTION OF MEASURE

A lost time worker's compensation benefit claim is defined as one where an employee misses their next scheduled shift due to an occupational illness or injury. The average days lost per claim is the total days lost divided by the total lost time claims for a defined time period. The calculation of average days lost includes all claims regardless of the year of injury.

## WHY DO WE MEASURE THIS?

The longer an employee is absent from work due to injury or occupational illness, the less likely they will return to work. Monitoring return to work practices allows SNB to make improvements where needed to bring employees back to meaningful work.

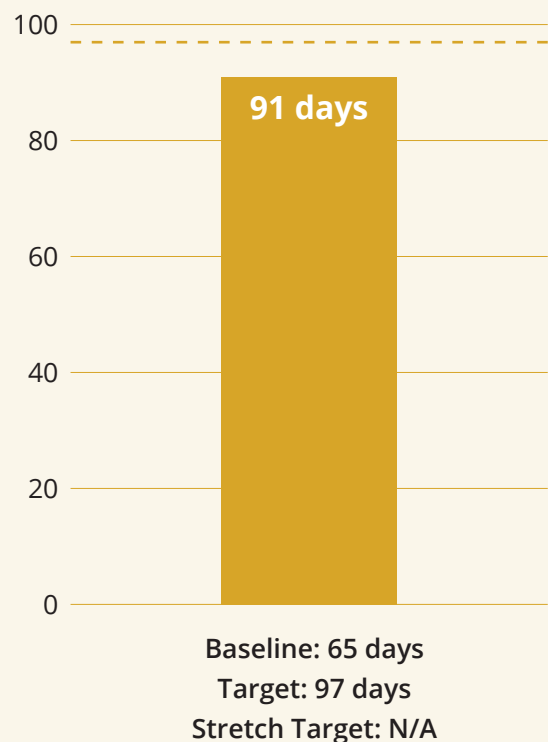
## WHAT INITIATIVES OR PROJECTS WERE UNDERTAKEN IN THE REPORTING YEAR TO ACHIEVE THE OUTCOME?

WorkSafe NB adjusted the average days lost calculation to reflect more accurate reporting of lost time and to monitor all lost time claims for return-to-work efforts. Effective January 1, 2023, the calculation of average days lost includes all claims regardless of the year of injury. Previously it only included current and prior year claims. This revised calculation makes the average number of days higher in 2023 compared to the baseline from 2022.

SNB continues to monitor the average number of days lost per workers compensation and will introduce improvement initiatives where needed.

## OVERALL PERFORMANCE

In 2023-2024, SNB's average number of days lost per workers compensation claim was 91 days.



# Optimize customer service

## OBJECTIVE OF THE MEASURE

Simplified customer experience.

## MEASURE

Real-time IT Portal Service Experience Evaluation.

## DESCRIPTION OF MEASURE

This measure is the average satisfaction score (out of five) from respondents of the Technology Services client portal experience evaluation implemented in February 2023. This targeted evaluation is a 'pulse check' on how satisfied our internal customers are with the IT service they experienced.

## WHY DO WE MEASURE THIS?

The satisfaction score is transactional and is used to respond quickly to client service needs and improve IT services. This measure is a leading indicator of overall internal customer satisfaction with SNB services.

## WHAT INITIATIVES OR PROJECTS WERE UNDERTAKEN IN THE REPORTING YEAR TO ACHIEVE THE OUTCOME?

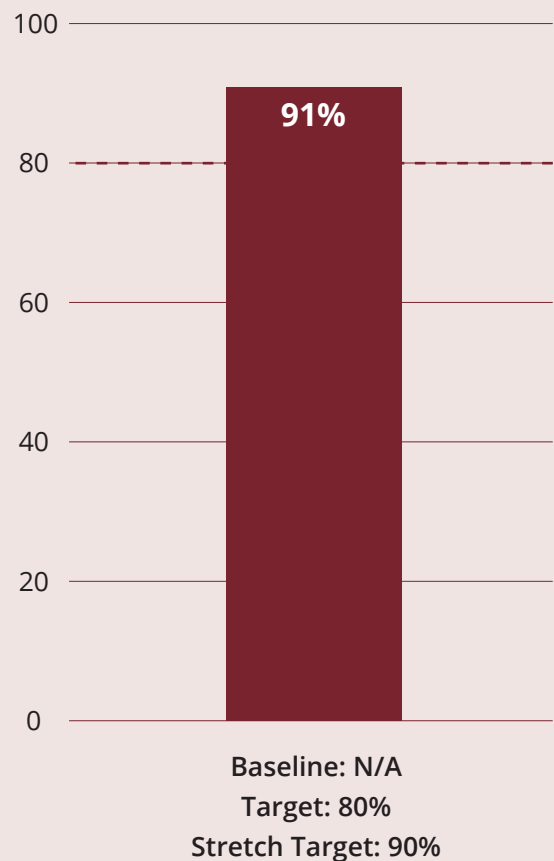
The SNB IT Client Experience Evaluation tool was launched in February 2023 and has since received 14,834 responses. This equates to just over 1,100 responses per month.

The evaluation tool also allows clients to request callbacks to discuss a potentially

negative experience with the Client Engagement team. This presents an opportunity for coaching or tweaking of processes in real time, again providing incremental value; 420 callbacks have been received since inception.

## OVERALL PERFORMANCE

As of the end of 2023-2024, the average overall satisfaction rating is 91%. Real-time Service Experience Evaluation is a new measure, therefore there is no baseline for 2023-24.



## OBJECTIVE OF THE MEASURE

Simplified customer experience.

## MEASURE

Internal customer satisfaction index.

External customer satisfaction index.

## DESCRIPTION OF MEASURE

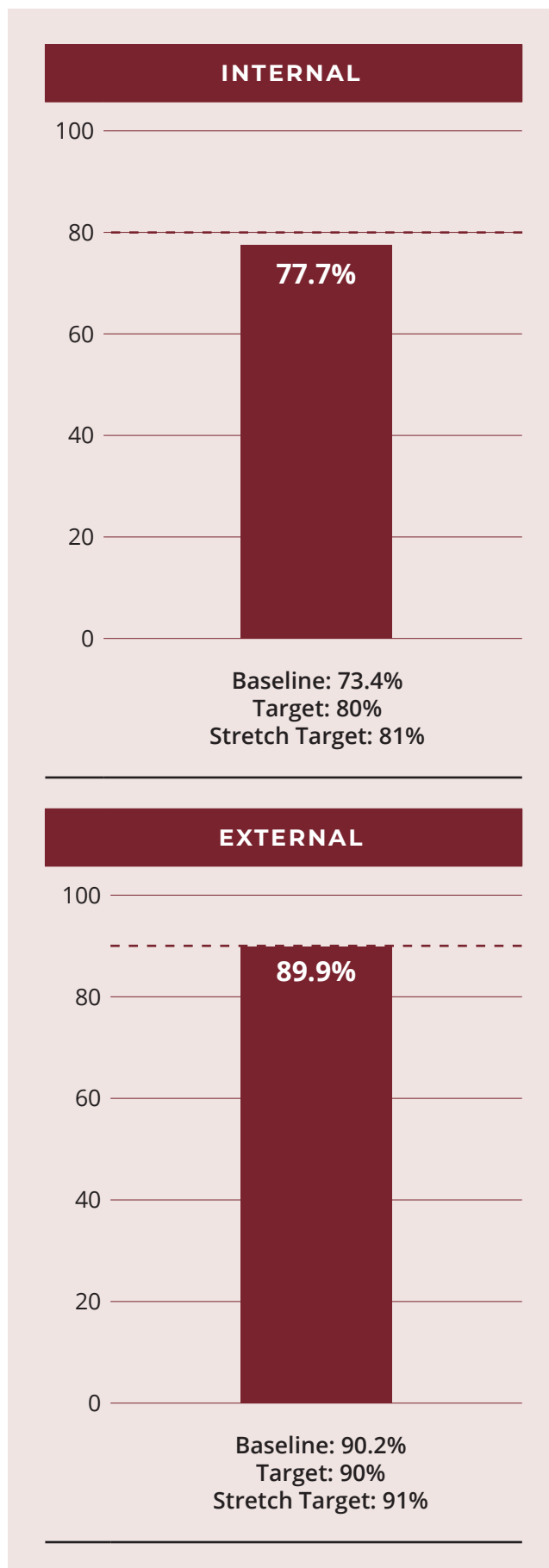
SNB has a methodology to measure customer satisfaction: the customer satisfaction index. SNB conducted separate customer satisfaction surveys with both internal customers and external customers in 2023-2024. In these surveys, SNB measures customer satisfaction with an index of 11 questions.

These measures indicate the level of satisfaction of all SNB customers with services they have received.

SNB conducts its annual survey using various outreach mediums (email, paper copy, online, telephone) to the customer groups. Survey questions are aligned with six key drivers of customer satisfaction: timeliness, issue resolution, staff interaction, service design, positive outcome, and channel functionality.

## WHY DO WE MEASURE THIS?

Measuring customer satisfaction provides insight into customers' experience when receiving SNB services. The survey is an opportunity for customers to communicate their needs and expectations, and for SNB to continue to improve in response to feedback received.



## OVERALL PERFORMANCE

The 2023 survey saw 4,216 responses from internal customers, which are GNB employees in Parts 1 and 3, and 1,626 responses from external customers, which are New Brunswick residents and businesses.

The results show that customer satisfaction for internal SNB customers increased by 4.3% from the previous year, while satisfaction of external customers had a slight decrease.

Fluctuation by three to four points year to year is not unusual when measuring customer satisfaction.

When compared to scores from other Canadian public sector organizations\*, SNB's results for external customers continue to score very well.

\* Benchmarking provided by the Institute for Citizen-Centered Services (ICCS).

## WHAT INITIATIVES OR PROJECTS WERE UNDERTAKEN IN THE REPORTING YEAR TO ACHIEVE THE OUTCOME?

In an effort to improve customer satisfaction, survey results – including verbatim comments received from customers – were shared with SNB leaders and their staff, by service area and by driver of satisfaction, to better understand where improvements can be made. Initiatives were undertaken to improve customer satisfaction including simplifying internal IT services, improving online services, simplifying forms and procedures, and increasing the timeliness of service.

# Optimize customer service

## OBJECTIVE OF THE MEASURE

Simplified customer experience.

## MEASURE

Number of new or expanded services.

## DESCRIPTION OF MEASURE

SNB service areas continue to grow the business and optimize the customer experience through additional or expanded services and/or customers. The success or growth is measured by new sustainable ongoing revenue/funding for SNB, which is associated with new or expanded service offerings resulting in an addendum to an existing Service Agreement, or new customers requiring a Service Agreement for the provision of services by SNB.

## WHY DO WE MEASURE THIS?

Continuing to expand services is an important part of SNB's mission to provide high quality, innovative services for customers with a focus on value for all New Brunswickers.

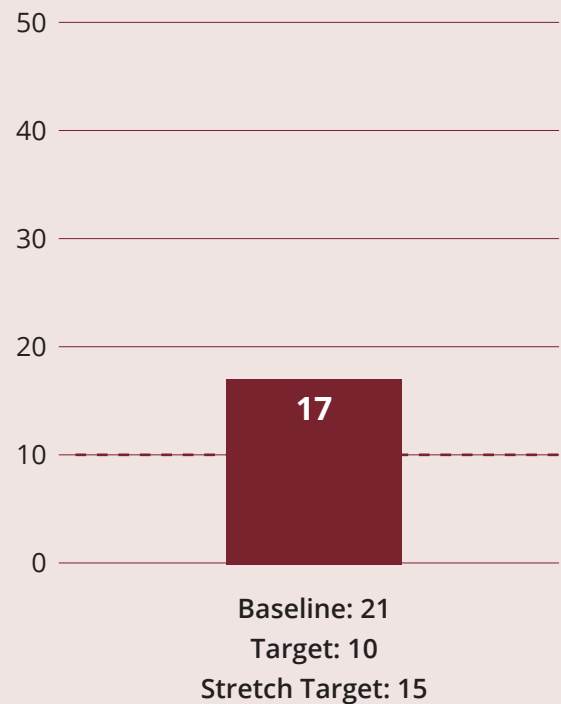
## WHAT INITIATIVES OR PROJECTS WERE UNDERTAKEN IN THE REPORTING YEAR TO ACHIEVE THE OUTCOME?

SNB has supported Part 1 departments, regional health authorities, partners and customers resulting in growth of offered services. SNB added a number of new products and services on behalf of the NB Housing Corporation; Department of Health; Post-secondary Education, Training, and Labour; Natural Resources and Energy Development; Environment

and Local Government; Finance and Treasury Board; Social Development; Vitalité Regional Health Network; and Horizon Health Network.

## OVERALL PERFORMANCE

SNB added 17 new or expanded services in 2023-2024, exceeding the stretch target.



# Optimize customer service

## OBJECTIVE OF THE MEASURE

Simplified customer experience.

## MEASURE

Digital service transactions.

## DESCRIPTION OF MEASURE

This quarterly measure indicates the percentage of external customer SNB service transactions and requests completed via the online service channel. The data for this measure includes services provided to individuals, businesses, and municipalities.

Other SNB service channels include service centers, Teleservices, and external (non-SNB, provided on behalf of another organization).

## WHY DO WE MEASURE THIS?

SNB's online presence and services have a goal to provide New Brunswickers with a premium digital experience. Tracking the percent of service transactions that are completed online by external customers will help indicate how customers are using SNB digital services compared to other service channels.

## WHAT INITIATIVES OR PROJECTS WERE UNDERTAKEN IN THE REPORTING YEAR TO ACHIEVE THE OUTCOME?

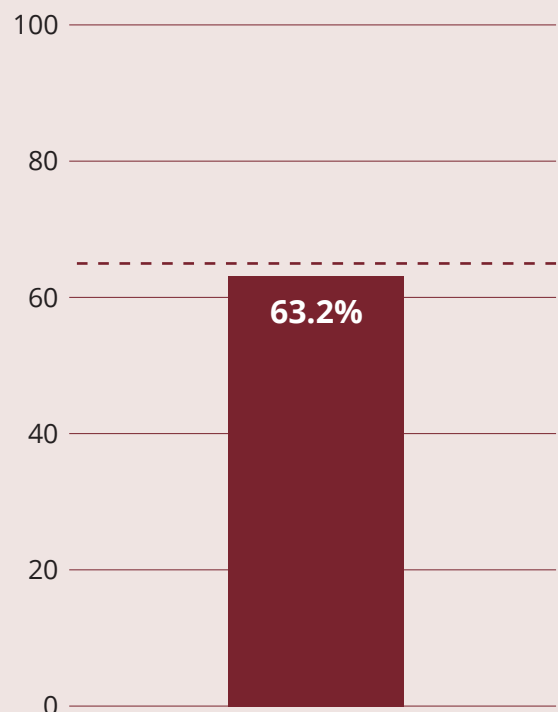
SNB is actively working to enhance the digital experience for our external customers through modernizing the SNB.ca website. In 2023, the website migrated to a modern technology platform capable of premium experience features, and the

Vehicle Registration Renewal Reminder service was improved based on feedback captured through interviews with New Brunswick residents.

Moving forward, SNB.ca Modernization will make improvements to target services by adopting the collaborative approach to customer-centric online service development that was piloted in 2023-24.

## OVERALL PERFORMANCE

At the end of the fourth quarter of the 2023-24 fiscal year, 63.2% of external customer transactions were completed online.



Baseline: 63%  
Target: 65%  
Stretch Target: N/A

# Improve organizational effectiveness

## OBJECTIVE OF THE MEASURE

Efficient and sustainable business practices.

## MEASURE

Time to fill positions.

## DESCRIPTION OF MEASURE

Time to fill Positions is the number of calendar days it takes the organization to find and hire a new candidate. This is measured by the number of days between approving a job requisition and the candidate accepting the offer.

## WHY DO WE MEASURE THIS?

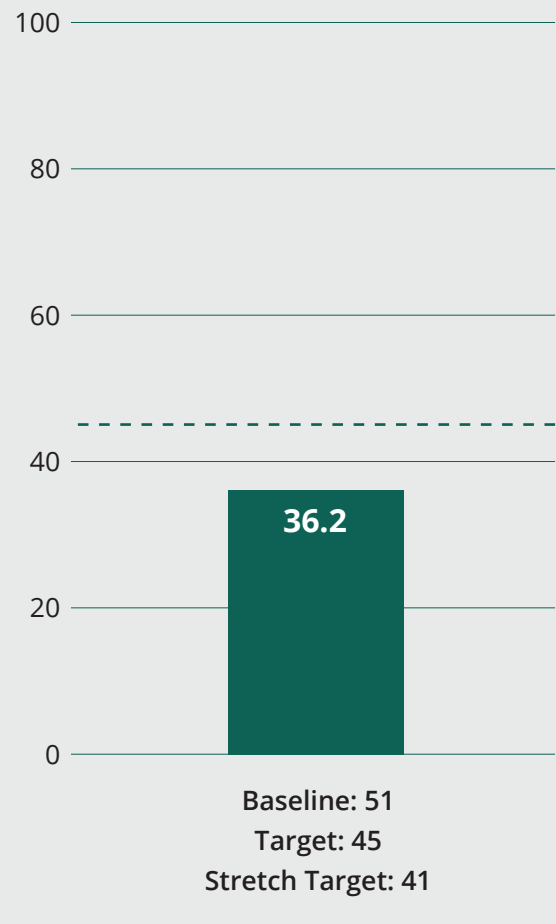
Improving and aligning our internal processes is a key objective under the Our Organization pillar of the SNB 2022-2027 Strategic Plan. More efficient recruitment process will allow SNB to fill vacant positions with high-quality candidates faster.

## WHAT INITIATIVES OR PROJECTS WERE UNDERTAKEN IN THE REPORTING YEAR TO ACHIEVE THE OUTCOME?

Strategic initiatives to improve adaptability in human resources processes and practices are ongoing. Using their Talent and Culture Framework for guidance and support, the SNB People and Culture team continues to make significant improvements to reduce the time it takes to hire candidates.

## OVERALL PERFORMANCE

At the end of the fourth quarter of 2023-2024, SNB's time to fill positions was 36.2 days.





## OBJECTIVE OF THE MEASURE

Efficient and effective budget operations.

## MEASURE

Balanced statement of operations.

## DESCRIPTION OF MEASURE

This measure looks at how SNB is managing its revenue and expenses for the fiscal year with a goal of meeting the budgeted statement of operations target. The measure will be populated using the forecasted revenues and expenditures for Q1, Q2 and Q3. For Q4 it will use the actual results for the fiscal year.

The 2023-2024 target is a deficit of \$1.6M, meaning that the corporation was successful in maintaining the budgeted deficit.

## WHY DO WE MEASURE THIS?

This measure determines whether SNB is managing the revenue and expenses for the fiscal year with a goal of achieving a balanced statement of operations, meaning that the corporation was successful in saving on expenses or exceeded revenue targets for the year.

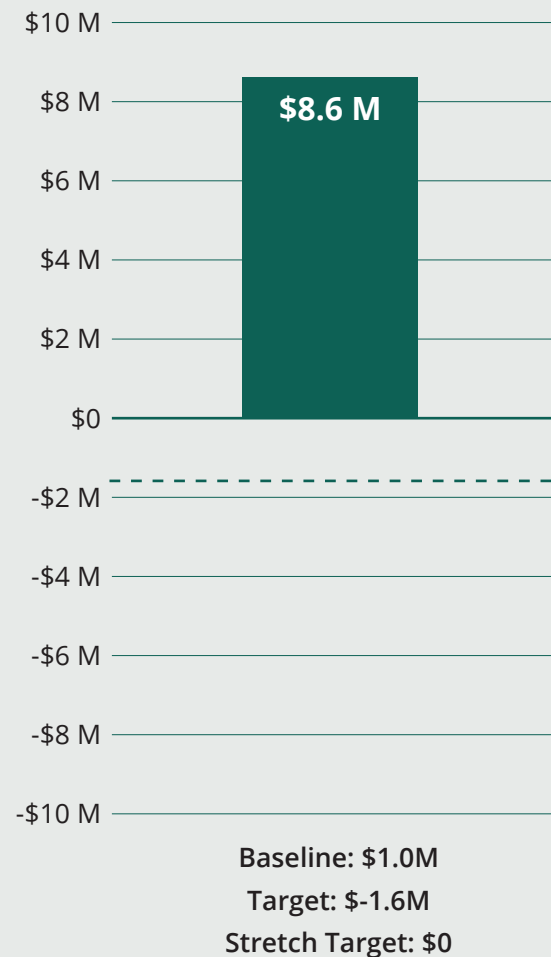
## WHAT INITIATIVES OR PROJECTS WERE UNDERTAKEN IN THE REPORTING YEAR TO ACHIEVE THE OUTCOME?

SNB prepares a quarterly forecast to ensure it is efficiently and effectively managing its budget operations. Both expenses and revenues are tracked, reviewed, and reported quarterly by managers in all business areas. The intent is to identify any unforeseen expenditures

or increased revenues to ensure that SNB achieves a balanced statement of operations by the end of the fiscal.

## OVERALL PERFORMANCE

SNB has a surplus of \$8.6M, exceeding both target and stretch goals.



## OBJECTIVE OF THE MEASURE

Increase awareness of SNB.

## MEASURE

Number of SNB communications published.

## DESCRIPTION OF MEASURE

This proposed measure was not implemented in 2023-2024.

An alternative measure will be developed in 2024-2025 based on recommendations from the SNB Communications Strategy and Brand Awareness campaign.

## WHY DO WE MEASURE THIS?

SNB recognizes that the organization has challenges with public perception related to certain areas of the corporation. These challenges can impact recruitment and retention efforts, employee engagement, and security of front-line employees. The objective of this measure is to increase understanding of the services SNB delivers; promote SNB's values and principles to the public and our customers; and put a human face to the corporation and the 2,400 individuals who work there.

## WHAT INITIATIVES OR PROJECTS WERE UNDERTAKEN IN THE REPORTING YEAR TO ACHIEVE THE OUTCOME?

SNB developed and launched a new media campaign "It's not just a job" aimed at recruiting for vacant positions and highlighting the diversity of roles at SNB. The campaign will run online, in radio ads, and on LinkedIn between April and

September of 2024 and will encourage the public to check out new job opportunities on the site [www.snb.ca/careers](http://www.snb.ca/careers).

## OVERALL PERFORMANCE

N/A.

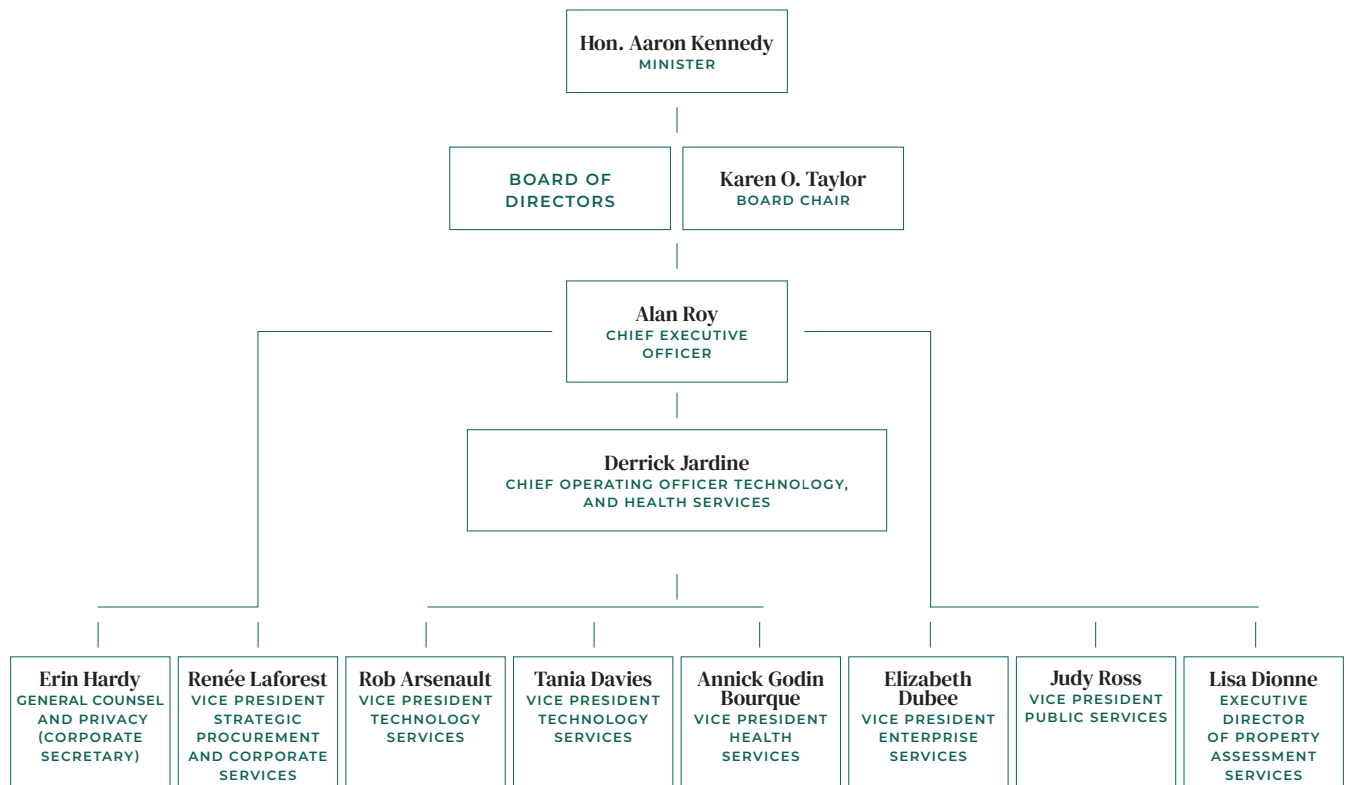
# Overview of organizational operations

Service New Brunswick is a Part 1 Crown Corporation created to deliver shared services for the Government of New Brunswick with the express purpose of standardizing services and reducing costs. The *Service New Brunswick Act* provides the context for the activities of the corporation. Our mandate is to provide high-quality, innovative services for customers with a focus on value for all New Brunswickers.

SNB fulfils its mission by delivering high-quality services, standardizing processes and products, adopting best practices, and leveraging greater economies of scale in the procurement of goods and services. SNB’s operations are funded through a combination of regulated fees for registry services, payments from GNB and municipalities, grants that GNB provides to deliver service on its behalf, and sales of products and services.

Service New Brunswick employs more than 2,400 people and had a budget of more than \$329.8 M in 2023-2024.

## HIGH LEVEL ORGANIZATIONAL CHART



# Division overview and highlights

## CORPORATE SERVICES

### People and Culture

The People and Culture branch oversees the entire employee life cycle, from recruitment to when the employee leaves the organization. This includes establishing and maintaining policies and procedures, offering advisory services to our internal clients, and developing programs that allows all employees to have a fulfilling career at SNB. The branch has three key units, each providing innovative and timely services to all divisions.

The HR Business Partnership Unit provides services to internal clients by planning, consulting, offering recommendations, making decisions, and supporting teams across all divisions to meet their diverse needs. This unit also includes a team of in-house subject matter experts who provide advice and guidance in decision-making to ensure that our approach to complex cases is consistent. They are responsible for employee relations, disability management, and health, safety and wellness.

The Organizational Culture and HR Strategy Unit focuses on making sure that SNB employees can experience their best at work. By developing and maintaining a variety of programs, this team creates a meaningful and unique experience for potential candidates, students or new graduates, employees, and leaders. Within this unit, the HR Reporting and Analytics team ensures all HR data is accessible, timely and accurate, enabling the People and Culture team to make data-driven recommendations and decisions.

Finally, the Strategic Talent Acquisition Unit specializes in innovative ways to recruit the best talent for our different divisions. This team works on hard-to-fill positions and the complete hiring cycle by focusing on current and future recruitment needs.

### Strategy and Organizational Performance

The Strategy and Organizational Performance (SOP) branch is responsible for corporate performance reporting and leads the strategic planning process. This includes developing strategic initiatives, annual action plans, and performance metrics using the balanced scorecard methodology. The branch also administers continuous improvement efforts designed to increase efficiency and improve customer benefits using Lean Six Sigma methodologies.

SOP oversees aspects of SNB's customer relationship management (customers and business partners) from a corporate perspective. It is responsible for formulating business development strategies, which includes evaluating and supporting opportunities for growth, and developing and monitoring service agreements.



SOP is responsible for SNB’s day-to-day internal communication needs, including maintenance of the employee intranet, websites, and reports that provide information and services to employees, managers, and business partners.

SOP leads the advancement of the corporation’s legislation, privacy, and corporate policies, and administers the *Right to Information and Protection of Privacy Act* and responses to Right to Information requests. Staff are also responsible for the corporation’s records management, risk management, data integration processes and operational reporting.

Finally, SOP administers survey services, change management, and measurement of service delivery performance and customer satisfaction.

### **Finance and Administration**

The Finance Branch provides financial and operational reporting and analysis; internal controls; accounting for receivables, payables, and assets; coordination of external audits; and the preparation of financial statements.

The branch provides budgeting, ordinary and capital expenditure management, and coordination of the budget and forecast process with Finance and Treasury Board. It is also responsible for facilities management services, including lease administration, office relocation and renovations, and organizational administrative requirements.

### **Internal Audit**

The Audit Services Unit conducts internal compliance reviews with respect to cash management at SNB’s service centres, performs IT security reviews, and audits automobile dealerships enrolled in the Online Dealer program. The unit also conducts investigations as required.

## STRATEGIC PROCUREMENT

SNB is responsible for delivering procurement services for Part 1 (GNB departments), Part 2 (school districts) and Part 3 (Regional Health Authorities). The division also provides support to entities such as municipalities, NB Power, community colleges and universities.

### Strategic Sourcing

Strategic Sourcing's role is to maximize competition to achieve the best value for money while ensuring that all suppliers who wish to compete for government contracts have a fair and open opportunity to do so. Competitive quotes or formal bids are solicited for goods and services except in specific circumstances which are exempt from the normal process by legislation.

### Procurement Enablement

The Procurement Enablement branch provides the policies, systems, and frameworks to support the procurement teams and the wider GNB community. Procurement Enablement helps support the daily operations of the procurement specialists by providing documentation and support for policies and regulations. The Central Tendering office is responsible for receiving and logging bids for goods and services tenders on behalf of Strategic Procurement. The Procurement Enablement team works to ensure the entire procurement process functions efficiently and effectively for customers and suppliers.

STATISTICS AT A GLANCE	2023-2024	2022-2023	CHANGE
Purchase order value* for goods and services	\$1,801,728,830	\$2,403,028,429	(\$601,299,599)
Number of purchase orders* for goods and services	4,476	5,388	(912)
Number of tenders/RFPs for goods and services	776	1,327	(551)
Contract value for construction	\$442,190,442	\$544,242,396	(\$102,051,954)
Number of tenders/RFPs for construction**	454	523	(69)

\* Includes purchase order amendments

\*\* Based on contracts awarded during the fiscal year

*Highlights:*

- SNB worked with an external consultant who evaluated SNB's level of Business Intelligence (BI) maturity, and developed a strategy and detailed roadmap to improve our current BI capabilities.
- Strategic Procurement, along with customer organizations, identified procurement savings opportunities of more than \$8M in 2023-2024. These included soft savings (negotiated price discounts and cost increase avoidance) and hard savings (year-over-year price reductions).
- In 2023-24, 90% of procurement was awarded to New Brunswick suppliers, exceeding the target of 80%.
- GNB used all 10 Regional Economic Development exemptions to award contracts to New Brunswick suppliers in non-urban areas of the province. This results in roughly \$9.9M more in spending remaining in the province.



## HEALTH SERVICES

### Clinical Engineering

Health care professionals use a wide array of diagnostic and therapeutic medical equipment in their day-to-day work. This equipment can be complex and costly. The Clinical Engineering branch works with clinicians and health care administrators to plan for and evaluate new and existing health care technologies. Responsibilities include inspecting and maintaining equipment, and ensuring the technology complies with all applicable regulations. The Clinical Engineering branch helps determine when equipment has reached end-of-life status and plays a role in the decommissioning process. The service also supports investigations of incidents related to medical equipment and participates actively in the training and education of technical and medical personnel regarding its use.

STATISTICS AT A GLANCE	2023-2024	2022-2023	CHANGE
Work orders*	61,281	63,640	(2,359)
Preventive maintenance service orders received**	20,310	21,164	(854)
Equipment alerts requiring action***	1,403	1,476	(73)

Net new equipment inventory (incoming equipment – obsolete equipment) increased by 2,313 devices.

\* The decrease in work order count correlates with fewer equipment repair request than the prior year. Quantity of repair request fluctuate from year based on equipment failures and factors such as usage and age. Clinical Engineering continues to experience recruitment challenges in attracting new hires in a very competitive resource pool that resulted in extended duration of unfilled positions. During the 2023-24 fiscal, Clinical Engineering engaged in 24 recruitment activities, representing approximately 20% of the Clinical Engineering workforce.

\*\* Preventive maintenance service orders comprise preventive maintenance and equipment incoming inspections. Preventive maintenance work orders decreased by 4.03% by count. This resulted in 315 (-1.32%) less documented maintenance hours. The number of incoming inspections (safety and compliance) on new equipment increased by 2.95% (+133 inspections) although the associated hours were reduced by 20% (1333 hour) compared to prior fiscal.

Annual fluctuations in preventive maintenance support are directly dependent on the quantity of new equipment purchases, past equipment purchases, aging equipment, and expiring equipment warranties.

\*\*\* The number of alerts handled varies from year to year as they are dependent on the quantity of equipment in service and the details of the published alert.

### Supply Chain

On a day-to-day basis, a wide variety of equipment, supplies and services are used in the delivery of healthcare to New Brunswickers. Supply Chain branch supports healthcare professionals by ensuring the right goods and services are available at the right time and place. It is responsible for the purchasing, storage, delivery, and distribution of all equipment, supplies, and services for the healthcare system throughout New Brunswick. Supply Chain branch includes purchasing, inventory management/stores, shipping and receiving, distribution, logistics, print shops, and mail rooms.



Supply shortages continued to be an important issue during the past year which has created significant challenges in achieving the primary aim of supply chain management, that is, delivering the right amount of the right supplies to the right people at the right time. Consequently, procurement staff have also faced a larger workload which includes chasing down supplies and determining what replacement products can be brought in. The team played a critical role in inventory management of supplies required to support the New Brunswick health care system.

Within any organization, it is often said that the most important asset is the workforce. In support of our procurement staff during these challenging times, SNB Supply Chain has invested in training to provide employees applicable strategies and techniques to better manage their performance and serve the customer in this environment of chronic supply shortages.

STATISTICS AT A GLANCE	2023-2024	2022-2023	CHANGE
Purchase orders*	151,149	144,183	6,966
Dollar value of purchase orders*	\$311,711,011	\$322,678,637	(\$10,967,626)
# Purchase order lines received by shipping & receiving departments	524,175	525,392	(1,217)
Avg. monthly inventory turnover	0.87	0.81	0.06
Avg. monthly main inventory value	\$8,288,257	\$9,013,395	(\$725,138)
# Warehouse line items picked for distribution	2,421,576	2,399,699	21,877

\*The table above excludes dollar value and number of purchase orders processed by Strategic Procurement Health. Data is reported under the Strategic Procurement Division of SNB.



## Laundry and linen services

Laundry and Linen Services is supporting patient and resident care by providing hygienically clean products to healthcare service providers and nursing homes across New Brunswick. Our core services include the linen processing, transportation, distribution and inventory management.

This year, our focus shifted towards stability and reliability after a period of significant projects and renovations. Improvements were noted in on-time deliveries and fill rates, enhancing overall service quality.

Reviewing our annual performance, we saw an increase in demand and processing levels, with pounds processed rising by 670,681 lbs, achieving pre-pandemic levels. This growth was largely driven by the heightened need for healthcare frontline workers' uniforms and protective equipment.

Throughout the year, our collaborative efforts with the Department of Social Development extended our services beyond healthcare facilities by offering support to community shelters, addressing their essential linen requirements.

Looking ahead, we anticipate several smaller-scale initiatives aimed at improving energy sustainability, infection control practices and overall productivity in the coming year.

STATISTICS AT A GLANCE	2023-2024	2022-2023	CHANGE
Pounds of laundry processed (lbs.)	21,879,613	21,208,932	670,681
Number of customers	79	78	1



## Energy Management

The Energy Management unit is responsible for leading and coordinating the Government of New Brunswick Energy Management Strategy. This service incorporates energy efficiency and conservation into everyday operational practices while maintaining or improving thermal comfort and indoor air quality for its patrons (patients, students, public service employees). The unit uses a continuous improvement approach which is instrumental in optimizing energy use, an essential solution to climate change challenges. Staff work directly with the Regional Health Authorities, laundry operations, school districts and other government department facility managers and teams.

In response to the Climate Change Action Plan, SNB continues to implement the government-wide energy management and reporting system to ensure all departments are accountable for energy consumption and corresponding greenhouse gas emissions. The system, ENERGY STAR® Portfolio Manager<sup>1</sup> allows for energy benchmarking and information to be visible. Energy benchmarking is the first critical step in managing a building's energy performance by reducing energy consumption and demand, resulting in a reduction of greenhouse gas emissions. Energy consumption data for government-owned facilities including but not limited to schools, healthcare facilities, community colleges, garages and offices, is maintained in the system.

STATISTICS AT A GLANCE	2023-2024	2022-2023	CHANGE
Number of sites entered into ENERGY STAR® Portfolio Manager <sup>1</sup>	974	958	16
ENERGY STAR certified buildings	13	7	6
Actual cost avoidance <sup>2,3</sup>	\$4.1M	\$4.15M	(\$0.05M)
Greenhouse gas emission reduction (etonnnes) <sup>2,3</sup>	11,660	11,800	(140)

<sup>1</sup> NRCan's ENERGY STAR Portfolio Manager® is a free, simple to use, web-based benchmarking tool that allows users to understand how their building's energy performance measures against similar buildings.

<sup>2</sup> Cost avoidance is a combination of \$1.1M for health, \$2.2M for schools and \$850,000 for laundry services.

<sup>3</sup> Adjustments to baselines were made for some healthcare facilities so as to be more current, directly affecting the cost avoidances this year over last year.

### Highlights

- In September 2023, the Energy Management branch was recognized by the Institute for Public Administration in Canada (IPAC) with the IPAC Award in Innovation. This award is given to a person or group that has fostered exceptional change in service of the public interest. SNB Energy Management was honoured for its work helping schools, hospitals and other GNB-owned facilities reduce emissions and conserve energy.

- Service New Brunswick's Fredericton Laundry Depot location is now net-zero. A 28kW solar photovoltaic system was installed with support from New Brunswick's Climate Change Fund. This system will generate enough electricity annually to meet all the building's electricity needs, reflecting our commitment to mitigating climate change and promoting environmental stewardship.
- Horizon's Dr. Everett Chalmer's Regional Hospital received Natural Resource Canada's 2023 Building of the Year – Hospital Division, while Anglophone West School District's Bliss Carman Middle School won 2023 Building of the Year – School Division for the second year in a row. The SNB Energy Management unit implemented and maintained the ENERGY STAR program for Government of New Brunswick buildings.
- The Service New Brunswick Energy Management Star Award for 2023 was awarded to Tyler Sillicker, Anglophone East School District, and to Jack Corbett and Luke Whalen at Horizon's Sussex Health Centre. The award recognizes individuals who show an outstanding commitment to energy conservation and efficiency by championing improvements in day-to-day operations.



## ENTERPRISE SERVICES

### Accounts Payable

The Accounts Payable branch manages the delivery of standard payables as well as transactions associated with numerous client and case management systems used to deliver programs for client departments.

The unit is responsible for transactional services as well as administration of the purchase card and iExpense processes, supplier maintenance, payment processing, and delivering services in accordance with key performance indicators (KPIs) established as part of service agreements.

The team provides end-user guidance, publishes procedural documentation, and offers general process support to client.

The Program Delivery Unit delivers programs on behalf of departments and agencies. The unit delivered the Canadian Housing Benefit, Laptop Subsidy Program, Student Employment Experience Development Program (SEED), Enhanced Energy Savings Program, Designated Centre-Parent Subsidy, Rural Internet Satellite Program, and the Low-Income Senior Benefit.

STATISTICS AT A GLANCE	2023-2024	2022-2023	CHANGE
Account Payable transactions processed (in excess of)	800,000	800,000	0

### Central Collections Services

The Central Collections Services branch manages debt owed to GNB by collecting on overdue property tax and student loan accounts.

STATISTICS AT A GLANCE	2023-2024	2022-2023	CHANGE
Total collected on property tax accounts in arrears	\$103M	\$109.6M	(\$6.6M)
Total collected on Student Loan Accounts in default	\$7.22M	\$5.3M	\$1.92M

\* For every \$1 invested in operations, Central Collection Services collected \$102.



## Translation Bureau

The Translation Bureau provides written translation; simultaneous interpretation for conferences, seminars, and other gatherings; consecutive interpretation for court proceedings and administrative tribunal hearings; and other linguistic services. The work performed by the branch helps departments and agencies meet GNB's obligations under the *Official Languages Act* as well as Subsection 16(2) of the *Canadian Charter of Rights and Freedoms*.

STATISTICS AT A GLANCE	2023-2024	2022-2023	CHANGE
Translation requests processed by employees	12,021 requests 5.6M words	12,062 requests 5.7M words	(41 requests) (0.1M words)
Translation requests processed externally	3,464 requests 7.7M words	2,543 requests 6.6M words	921 requests 1.1M words
Days of simultaneous and/or consecutive interpretation provided by employees	1,057 days	1,179 days	(122 days)
Days of simultaneous and/or consecutive interpretation provided externally	1,931 days	1,941 days	(10 days)

## Highlights

- The Translation Bureau finalized implementation of new translation tools for internal staff and government clients in late fall 2023.

## Payroll and Benefits Services

On behalf of GNB, Payroll and Benefits Services is accountable for ensuring Part 1 and Part 4 (NB Legal Aid Services Commission) civil servants and contingent workers receive timely payments and benefits as per established key performance indicators.

The branch maintains employee records, leave data, and reporting for accounting and regulatory compliance with acts, regulations, policies, collective agreements, and procedures. Payroll and Benefits Services also supports Part 4 (New Brunswick Community College, Collège Communautaire du N.-B., and NB Legal Aid Services Commission) in regulatory, accounting and compliance activities.

There are four payroll systems used to process payroll for permanent, term, seasonal, casual, temporary term and personal service contract employees, and students.\* Additionally, the branch supports the data entry for Part 2 school district payrolls, school district student testing, and the moose and deer count on behalf of the Department of Natural Resources and Energy Development.

STATISTICS AT A GLANCE	2023-2024	2022-2023	CHANGE
Transactions processed	142,131	175,961*	(33,830)

\* NOTE: The reduction in service requests/transactions would relate to the decommissioned JD Edwards system on May 29, 2023, where employees were transferred to the new Oracle Fusion system.

Additional transactions processed not included in the chart above is work completed by the Computer Assisted Data Entry (CADE) Team which has:

- received approximately 99,549 payroll and benefits documents equaling 745,601 lines of data to support the payroll for Part 2, School Districts;
- received 629 records equaling 3,393 lines of data entry to support statistical information for the moose harvest; and
- received 1,267 records totaling 6,556 lines of data entry to support statistical information for the deer harvest.

A large volume of work completed in many areas of Payroll and Benefits Services is not currently tracked. This would include such things as remittances, reporting and analytics for departments, completion of T4s, and inquiries from employees that are supported by the Compliance & Reporting team, Meditech and JD Edwards teams, and Client Services Specialists.

### Highlights:

- Payroll and Benefits Services made retroactive payments to approximately 686 current and former eligible civil servants representing five agreements in the amount of approximately \$5.2M.

## Managed Print and Distribution

The Managed Print and Distribution branch is composed of three different units.

Printing Services provides highspeed digital printing and finishing services for black and white and colour print requests. The unit also maintains a list of prequalified print vendors and acquires external print services for specialty and large quantity print jobs. The unit also provides print service for the Dr. Everett Chalmers Regional Hospital (DECH) and recently started printing GNB cheques using MICR printers.

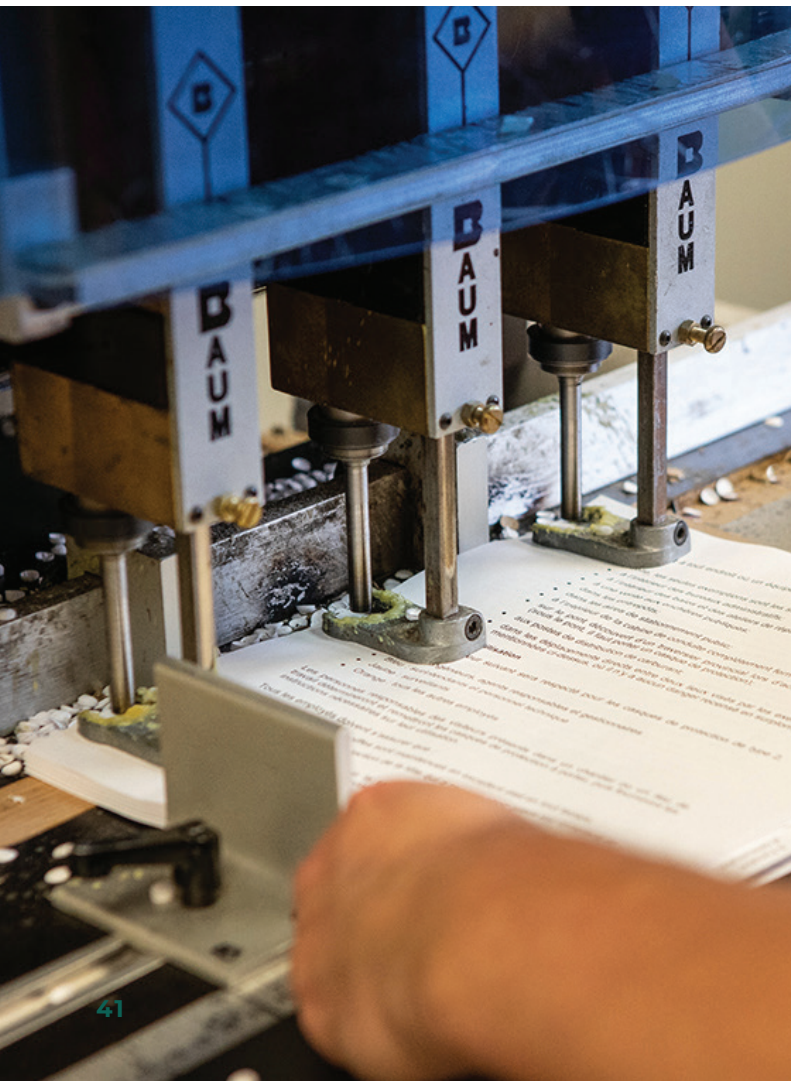
The Postal Services unit provides centralized mail and delivery services to GNB customers from its main processing facility in Fredericton. Regional interoffice mail services are provided throughout the province. The Unit also maintains smaller mailrooms in Moncton and Saint John.

Print Optimization Services centrally manages a contract that provides efficient multifunctioning printing devices throughout government. Services include Parts 1, 2, 3 and 4 of GNB.

The Managed Print and Distribution branch also provides an employee/agent identification card service and administers GNB's surplus assets.

STATISTICS AT A GLANCE	2023-2024	2022-2023	CHANGE
<b>Printing Services (volume)</b>			
Internal print jobs	1,041	1,100	(59)
Third-party print jobs	204	194	10
DECH Print Jobs	4,985	4,867	118
Cheque Impressions	197,886	N/A	
<b>Postal Services</b>			
Pieces metered	5,244,425	5,278,634	(34,209)
Pieces shipped	21,222	19,323	1,899
<b>Print Optimization Services</b>			
Device count	7,667	6,873	794
Impressions	306,004,917	293,417,950	12,586,967





## TECHNOLOGY SERVICES

Technology is a core element in the delivery of government services and program to the public and an important aid in the productivity of government workers. Our team of Information Technology (IT) experts work with government departments and regional health authorities to provide secure and reliable tools, solutions, and infrastructure enabling government employees to manage and administer government services to New Brunswickers. The division also provides technology allowing the public to access services and information and complete digital transactions and submit various applications (eg. benefits programs, moose draw, vehicle registrations, etc).

By the numbers:



**54,500+ SUPPORTED DEVICES**

*(laptops, desktops, shared stations, mobile phones)*



**39,000 SUPPORTED EMPLOYEES**

*(judges, clinicians, social workers, etc.)*



**172,000+ IT SERVICE DESK INTERACTIONS**

*(phone, email, online request, live chat)*



**1,075 CONNECTED GNB SITES**

*(schools, hospitals, courts, SNB Service Centres, etc.)*



**1,900 INFORMATION TECHNOLOGY SOLUTIONS**

*(clinical, financial and payroll, student information solutions, etc)*

Staying updated on cybersecurity is crucial. This is an important responsibility of the division and involves high levels of collaboration with departments, Regional Health Authorities (RHAs) and the Office of the Chief Information Officer (OCIO). Technology Services continues to invest in initiatives focused on improving GNB's security posture; protecting the government network; maintaining the availability of critical systems used across the government; and securing data and information. Operational work in this area focuses on the monitoring and prevention of cyber attacks, phishing, and spam.

Technology and innovation focuses on modernizing government and fostering the efficient delivery of government programs, services, and information. Enhancement and modernization work enables government to run more efficiently and is improving digital access to government services for citizens.

*Highlights:*

- New Brunswickers can now view land registration information online via Real Property Online.
- A newly implemented translation software system provides an efficient workflow management solution for the SNB Translation Bureau, improving efficiency in the delivery of translation services to departments and the RHAs.
- The Deployment of a new digital evidence management solution eases data sharing and improves the ability of Social Development employees to collect and manage video/audio client interaction and share it with partner organizations.
- The NB Workers Benefit Program allows citizens to digitally submit applications and receive electronic payments.
- Nuisance deer management processes were streamlined, and security improved for hunters and property owners. A new system tracks and generates permits for hunters and property owners; streamlines the process for issuing firearm permits, and includes system-generated maps that highlight unsafe discharge areas.
- Patient safety has been improved through electronic clinical documentation projects for clinicians providing flowsheets, interventions, clinical order sets and patient care views in the clinical information system.
- Remote access solutions have enabled new cataract surgical clinics to have improved access to patient medical information.
- The IT infrastructure modernization program has continued, ensuring continuity of services for New Brunswickers. This results in improved reliability and availability of technologies supporting government operations and services to the citizens.
- A new IT service desk chat feature has been launched that allows employees to ask “how to” questions and assists in quick resolution of lower complexity issues.

## Land Information Infrastructure Secretariat

SNB is the lead agency for coordination of geomatics and base mapping in New Brunswick. The activities of the Land Information Infrastructure Secretariat include:

- managing an interagency governance framework to facilitate collaboration on geomatics across GNB;
- developing and operating the GeoNB infrastructure, which allows for discovery, access, storage, and dissemination of geographic data and related applications on behalf of partners; and
- Open Data NB, an online portal that allows citizens to access hundreds of data sets with continuous updates.

STATISTICS AT A GLANCE (VOLUME)	2023-2024	2022-2023	CHANGE
GeoNB hosted datasets	101	97	4
GeoNB hosted applications	29	28	1
GeoNB map services	92	88	4
GeoNB visits	253,745	235,988	17,757
Maps hosted on ArcGIS Online	135	122	13
LiDAR products	11	10	1
Outreach / Education sessions	3	5	(2)
Open Data site hits	665,981	506,337	159,644
Open Data downloads	44,387	39,099	5,288
Open Data Assets	486	432	54

## PUBLIC SERVICES

### Customer Care

SNB is the gateway for the public to several government services offered through a multichannel service delivery network. Customer convenience is a key factor in service delivery. To meet New Brunswickers' expectations, SNB offers three channels of delivery:

- in person, through a network of 33 service centres;
- over the telephone (TeleServices) at 1-888-762-8600; and
- online at [www.snb.ca](http://www.snb.ca).

## STATISTICS AT A GLANCE

### SERVICE DELIVERY TRANSACTIONS

Volume by partner	2023-2024	2022-2023	Change
<b>Government partners:</b> Provincial (all government departments), Federal (Pleasure Craft Licensing), Municipalities	3,668,094	3,355,577	312,517
<b>Service New Brunswick (SNB):</b> Property Assessment Services, Corporate Registry, Personal Property Registry, Land Registry, Vital Statistics and SNB Products	2,778,797	2,697,756	81,041
<b>Other partners:</b> Payment taking for NB Power, Regional Health Authorities, WorkSafeNB and others	229,483	249,550	(20,067)
<b>Total Transactions</b>	<b>6,676,374</b>	<b>6,302,883</b>	<b>373,491</b>

A range of services are delivered on behalf of various departments and agencies including the federal government. SNB also accepts payments on behalf of 64 municipalities.

Services include:

- Motor vehicle: driver’s licences, registration, placards for disabled persons;
- Recreation: hunting and fishing licenses, trail permits for all-terrain vehicles and snowmobiles;
- Government forms: Medicare, lottery registration, Elections NB;
- Federal government; pleasure craft licensing; and
- Municipalities: water and sewage payments, parking ticket payments.

#### *Highlights:*

- Teleservices agents called approximately 73,000 New Brunswickers who are on the waiting list for a family physician using a new tool, which makes outbound calls and can track call attempts. This project is part of Patient Connect NB in collaboration with the Department of Health. The agents registered residents into Health Link, which will be used to provide local health clinic services until a permanent family physician is available.
- In January 2024, a new process was implemented in TeleServices to improve the processing of calls for a Request for Review (RFR) of a property’s assessed value. This change has greatly improved the overall efficiency at Teleservices.

- Service centres started issuing registration codes to citizens for a MyHealthNB account. This code is required if a citizen wishes to create their account or increase the access level of their account. MyHealthNB enables citizen to access their personal health records online.
- Customer Care completed the implementation of a new knowledge management tool for employees who provide In Person Services, Teleservices and Driver Examiner services. This tool will decrease training time for new employees, ensure consistent service delivery and reduce processing errors.
- Service centres now accept supporting documents for Rent Bank applications, which previously could only be submitted online.
- Drivers now have the ability to book commercial road test appointments online.
- Security guards were added to the three largest urban centres to decrease the number of health and safety incidents.
- Customer Care partnered with the federal government, provincial departments and non-government organizations to support the homeless and vulnerable populations by providing them off-site access to government services. These *Moving Forward Together Clinics* have served more than 220 clients off-site, processing more than 771 essential services to these clients.
- The Residential Tenancies Tribunal, which was renamed Tenant and Landlord Relations Office, was transferred to the newly formed New Brunswick Housing Corporation.



## Registries

Condominium properties are administered through the *Condominium Property Act*, which sets out the rules for developing, operating, and managing them in New Brunswick. This area provides approval for condominium corporations and the registration of associated documents and plans. It also accepts information on reserve funds, financial statements, insurance, and directors filed by these corporations.

The Corporate Registry administers incorporation and lifecycle management of New Brunswick-based business corporations and non-profit companies as well as the registration of partnerships and business names, and extra-provincial corporations. The Corporate Registry maintains publicly available information on business and non-profit corporations and unincorporated business entities. Corporate Registry staff advise businesses operating in New Brunswick on how to remain in compliance with business registry legislation and how to complete filings that satisfy the requirements specified in legislation.

The Land Registry maintains records dating back to the original Crown land grants and are available for public scrutiny. The Land Registry also operates the provincial land registration office where legal plans and documents such as deeds, mortgages and wills relating to the ownership of real property can be registered. The Land Registry unit maintains the PLANET system, which allows land-based transactions through a comprehensive, integrated, online source of land registration, property mapping, and real property information. The unit also maintains a province-wide Global Positioning System (GPS)-based survey network that includes a series of continuously operating active control stations, which provides observations to users via the SNB website.

The Personal Property Registry maintains a province-wide registry service where users can serve public notice of their security interests, judgments, and other claims affecting personal property, such as automobiles, recreational vehicles, mobile homes, and business inventory. It also offers individuals and businesses the opportunity to determine if there is a registered security interest on a personal property by providing the means to search the Personal Property Registry, through the Atlantic Canada Online portal and SNB's Lien Check service.



Vital Statistics is responsible for registering, maintaining, and disseminating birth, death, stillbirth, and marriage data (also known as “vital events”). Vital Statistics can search records, issue certificates of a vital event, distribute marriage licenses, approve and register changes of name, and maintain an index of marriage officiants and churches/religions authorized to solemnize marriages in New Brunswick.

<b>STATISTICS AT A GLANCE</b>			
<b>REGISTRIES ACTIVITIES</b>	<b>2023-2024</b>	<b>2022-2023</b>	<b>CHANGE</b>
<b>Condominiums</b>			
New corporations	1	3	(2)
New units approved	12	22	(10)
<b>Corporate Registry</b>			
Incorporations	3,263	3,100	163
Registrations	4,326	4,049	277
Annual return	45,316	43,998	1,318
Certificate of Status/certified copies	4,890	4,728*	162*
<b>Land Registry</b>			
Registrations	90,107	102,637	(12,530)
Searches	38,860	42,713	(3,853)
Certificates of Registered Ownership sold	35,646	42,294	(6,648)
<b>Personal Property Registry</b>			
Registrations	155,122	154,950	172
Searches	94,481	93,373	1,108
<b>Vital Statistics</b>			
Certificates issued (all types)	31,950	31,500	450
Change of name processed	417	403	14
Vital events registered	16,837	19,595	(2,758)

\* The statistics for Certificate of Status/ certified copies reported in the 2022-2023 Annual Report were incorrect; they have been rectified in this report.



*Highlights:*

- Land Registry received a higher-than-normal volume of submissions containing complex documents, including plans registrations, which affected processing times. The processing times for all other types of registrations, representing 93% of submissions, have returned to those experienced prior to the pandemic.

## Property Assessment Services

SNB is responsible for the valuation and classification of all real property in New Brunswick. Property Assessment is a vital component in the processes of real property taxation.

The *Assessment Act* states that all property in the province is to be assessed at its real and true (market) value as of January 1 of the year for which the assessment is determined. Individual property assessments are then compiled to produce municipal and provincial assessment bases.

These bases are shared with the Department of Environment and Local Government, which produces the tax bases for each local government and rural district.

Individual property assessments are also provided to the Department of Finance and Treasury Board. These are then used, along with municipal and provincial property tax rates, to produce an annual property tax notice (bill).

Property assessors are responsible for maintaining an inventory of all real property information as well as administering many property tax-related benefits programs.

PROPERTY ASSESSMENT ERRORS	
Tax year	Number of Factual* Errors
2023	942
2022	564
2021	776
2020	865
2019	1,568

\* A factual error is the result of incorrect property data / characteristics used in the calculation of a property value.

In early 2023, following a comprehensive Request for Proposal process, the SNB Board of Directors, Policy and Priorities Board and Treasury Board authorized Service New Brunswick to proceed with Tyler Technologies, Inc. as its partner to replace Property Assessment Services' current Computer Assisted Mass Appraisal System. The multi-year project will address the remaining Auditor General recommendations, as well as modernize and streamline the property assessment function and service delivery to Local Government and property owners.

## PROPERTY ASSESSMENT STATISTICS

Tax year	Number of properties	Assessment Base (Billion \$)	Request for Review*	Per cent of property accounts	Appeals (Assessment Board)
2023	477,317	81.0	8,971	1.9	185
2022	474,467	73.0	8,983	1.9	168
2021	472,098	67.2	5,368	1.1	90
2020	471,082	66.1	5,941	1.3	192
2019	469,948	64.4	5,439	1.2	118

\* Figures from 2021 onward include online inquiries which may not result in a formal request for review.



# Summary of staffing activity

NUMBER OF SNB EMPLOYEES		
EMPLOYEE TYPE	2023-2024	2022-2023
Permanent	2,046	1,983
Temporary	125	133
Casuals	467	445
TOTAL	2,638	2,561

Permanent employees include all permanent full-time and part-time employees. Temporary employees are employees in various types of temporary positions, including Personal Service Contract positions and Ministerial/Constituency Office Staff. Casuals include full-time, part-time, hourly, and on-call employees, as well as students.

STAFFING ACTIVITY WITHIN FISCAL YEAR		
EMPLOYEE TYPE	2023-2024	2022-2023
Permanent	328	312
Temporary	513	334
TOTAL	841	646

Staffing activities include formal competitions, expressions of interest, casual hiring, personal services contracts, secondments, and lateral transfers. Of these, SNB posted 632 competitions, including 491 open (public) competitions and 141 closed (internal) competitions.

SNB also made the following appointments using processes to establish merit:

APPOINTMENT TYPE	APPOINTMENT DESCRIPTION	NUMBER
Equal Employment Opportunity Program	Provides Aboriginals, persons with disabilities and members of a visible minority group with equal access to employment, training, and advancement opportunities.	26
Mosaik Program	Matches diverse talent to meaningful jobs across GNB.	32
Talent Management Program	Permanent employees identified in corporate and departmental talent pools, who meet the four-point criteria for assessing talent, namely performance, readiness, willingness, and criticalness.	2

Appointment Without Competition	An individual acting in a role, whether on a casual or temporary basis, may be appointed without competition to a regular properly classified position.	119
SNB Student Program	SNB encourages the hiring of students and this year employed 53 students across the province. Of those, seven students were converted to Casual or Temporary employees following their student employment.	7

SNB supports a process similar to the one described in section 33 of the *Civil Service Act*. No complaints alleging favouritism were made to the CEO of Service New Brunswick and no complaints were submitted to the Ombud.

# Summary of legislation and legislative activity

NAME OF LEGISLATION	EFFECTIVE DATE	SUMMARY OF CHANGES
<p>Bill 4 – <i>An Act to Amend the New Brunswick Liquor Corporations Act</i>  <a href="#">Bill-4.pdf (www.legnb.ca)</a></p>	<p>The Bill received Royal Assent and came into force on December 13, 2023.</p>	<p>The purpose of this Bill is to remove the requirement for the New Brunswick Liquor Corporation to enact by-laws that govern the procurement of supplies and construction contracts. Instead, the Corporation will be bound by the regulations under the Procurement Act. In addition, the financial statements of the New Brunswick Liquor Corporation's subsidiaries (i.e. Cannabis NB Ltd.) will no longer need to be consolidated with those of the Corporation.</p>
<p>Bill 15 – <i>An Act to Amend the Assessment Act</i>  <a href="#">Bill-15.pdf (www.legnb.ca)</a></p>	<p>The Bill received Royal Assent on December 13, 2023; however, the amendments will come into force on a date to be fixed by proclamation and are effective for the 2025 taxation year.</p>	<p>The purpose of this Bill is to implement an assessment spike protection mechanism of 10 percent on all properties listed in the definition of “real property,” excluding those properties whose value is determined in accordance with existing legislation and/or regulation such as poles, wires, freehold timberland, farm woodlots, etc. The amendments will also add regulation-making authority to establish an expanded spike protection formula and will provide the Executive Director of Property Assessment the ability to determine eligibility regarding which properties are in or out of scope to receive the spike protection in certain circumstances.</p>
<p>Bill 24 – <i>An Act to Amend the Business Corporations Act</i>  <a href="#">Bill-24.pdf (www.legnb.ca)</a></p>	<p>The Bill received Royal Assent and came into force on June 16, 2023, except Paragraph 46(b) and sections 138 and 154 which will come into force on a date fixed by proclamation.</p>	<p>The purpose of this Bill is to modernize the <i>Business Corporations Act</i> and better align it with similar legislation across the country. This will provide a more competitive environment in New Brunswick and encourage corporations to set up in this province.</p>
<p>Bill 53 – <i>An Act Respecting the New Brunswick Housing Corporation</i>  <a href="#">Bill-53.pdf (www.legnb.ca)</a></p>	<p>The Bill received Royal Assent on June 16, 2023, and came into force retroactively on April 1, 2023.</p>	<p>The purpose of this Bill is to transition the New Brunswick Housing Corporation to the Minister responsible for Housing including the responsibility for the administration of <i>The Residential Tenancies Act</i>.</p>

<p>Bill 54 – <i>An Act to Amend the Assessment Act</i>  <a href="#">Bill-54.pdf (www.legnb.ca)</a></p>	<p>The Bill received Royal Assent and came into force on June 16, 2023; however, the amendments are effective for the 2025 taxation year.</p>	<p>The purpose of this Bill is to clarify the valuation of all real property will be assessed as of January 1 of the previous year. It also introduced a state and condition date for property valuations and clarified that 'real and true value' is being assessed as fee simple interest.</p>
<p>Bill 55 – <i>An Act to Amend The Residential Tenancies Act</i>  <a href="#">Bill-55.pdf (www.legnb.ca)</a></p>	<p>The Bill received Royal Assent and came into force on June 16, 2023.</p>	<p>The purpose of this Bill is to strengthen and streamline regulations within the Act such as changing the name of the Residential Tenancies Tribunal to the Tenant and Landlord Relations Office; requiring landlords to apply for approval to terminate tenancies for renovations; extending rent increase protections and termination limitations to fixed term tenancies; and, allowing landlords to dispose of abandoned belongings worth less than \$500 after storing them for 10 days.</p>



NAME OF REGULATION	EFFECTIVE DATE	SUMMARY OF CHANGES
<p><i>New Brunswick Regulation 2000-39 – Naming Conventions Regulation – Land Titles Act</i> <a href="#">2000-39%20.pdf (laws.gnb.ca)</a></p>	<p>July 25, 2023</p>	<p>The regulation was amended to change the way an individual's name is written when registering title to a property.</p>
<p><i>New Brunswick Regulation 2014-93 – Goods and Services Regulation – Procurement Act</i> <a href="#">2014-93%20.pdf (laws.gnb.ca)</a></p>	<p>December 7, 2023</p>	<p>The regulation was amended to transfer the exemption related to the procurement of medication for inmates of correctional institutions from the Department of Justice and Public Safety to the Department of Health.</p>



# Summary of recommendations from the Office of the Auditor General

NAME AND YEAR OF AUDIT AREA WITH LINK TO ONLINE DOCUMENT	RECOMMENDATIONS
	TOTAL
Matters arising from the Audit of the Financials Statements of Service New Brunswick, 2023/2024	8
Matters Arising from our Audit of the Financial Statements of the Province, 2023 – SNB, Property Assessment System	2
Matters Arising from our Audit of the Financial Statements of the Province, 2024 – SNB, Information Technology Infrastructure Audit	3
Matters Arising from our Audit of the Financial Statements of the Province, 2023 – SNB, Payroll and Benefits (HRIS)	3
Matter arising from the Audit of the Financials Statements of Service New Brunswick, 2022/2023	7

IMPLEMENTED RECOMMENDATIONS	ACTIONS TAKEN
We recommend SNB develop and implement a process to reconcile Fusion payroll reports (such as payroll registers and costing reports) to the general ledger. This process should be performed on a regular basis, such as bi-weekly, and evidence retained for audit purposes.	A process was established for monthly reconciliations for Fusion payroll costing reports to the general ledger. SNB continues to work with Finance and Treasury Board to enhance payroll reconciliations.
We again recommend SNB train staff on how to prepare and review year-end account reconciliations and how to record transactions near year-end and throughout the year.	As more integration is made into the new Fusion Enterprise Resource Planning (ERP) system more training continues to be provided to key users in all areas stressing the importance of accounting for transactions in the proper fiscal year.



<p>We again recommend SNB educate its staff on the authorized policies and processes in place when approving payments.</p>	<p>The ERP planning project has begun work on the implementation of Fusion's Procurement module. Upon completion this module will mitigate any risk of unauthorized payments.</p> <p>Until such time as the Procurement module is active, increased training has been provided to staff and interim reporting has been developed to identify these situations and allow expedited review.</p> <p>All instances of unauthorized approval were investigated, and it was determined that all expense payments were appropriate, and all goods and services were received.</p>
<p>We again recommend SNB review and resolve the weaknesses in internal control and other areas identified in Appendix A as soon as possible.</p>	<p>SNB has separately reviewed and assessed the risks identified in Appendix A. Corrective action has been taken for items identified as high risk and for which there are no mitigating measures in place. Some of these items will remain until the new Enterprise Resource Planning system is fully operational as they are considered as a low-medium risk to the organization or because there is mitigation in place.</p>
<p>We recommend SNB develop and implement a formal process to ensure it complies with Payment Card Industry Standards.</p> <p>We recommend SNB develop and implement a formal policy to appropriately segregate duties within Information Technology functions.</p> <p>We again recommend SNB review and resolve the weaknesses in information technology controls identified in Appendix A as soon as possible.</p>	<p>SNB remains in compliance with Payment Card Industry Standards. SNB performs quarterly network vulnerability scans to ensure all requirements are met and deficiencies are addressed immediately.</p> <p>SNB will conduct an analysis on each of the weaknesses identified and corrective action will only be taken for items identified by SNB as high risk and for which there are no mitigating measures in place.</p> <p>SNB has separately reviewed and assessed the risks identified in Appendix A. Corrective action has been taken for items identified as high risk and for which there are no mitigating measures in place. Some of these items will remain until the new Enterprise Resource Planning system is fully operational as they are considered as a low medium risk to the organization or because there is mitigation in place.</p>

We again recommend SNB implement a new accounting and payroll system. As in prior years, we understand SNB is scheduled to move to the new Fusion ERP accounting and payroll system as part of government's overall ERP strategy. We note SNB is scheduled to continue to migrate to Fusion in the 2024 fiscal year and possibly beyond.

We again recommend if SNB expects an extended timeframe for completing this project, and if it is cost effective, SNB should process transactions in one system reducing the risk of duplicate payments, fraud and staff inefficiencies.

The ERP planning project continues to move forward. Until completion SNB has put various mitigations in place in order to reduce the risk of duplicate payments, fraud and staff inefficiencies. SNB continues to improve efforts to identify duplicate transactions in its multiple systems and ensure data integrity between systems.

## SECTION 2 - INCLUDES THE REPORTING PERIODS FOR YEARS THREE, FOUR AND FIVE

NAME AND YEAR OF AUDIT AREA WITH LINK TO ONLINE DOCUMENT	RECOMMENDATIONS	
	TOTAL	IMPLEMENTED
Matter arising from the Audit of the Financials Statements of Service New Brunswick, 2021/2022 <a href="#">Auditor General Report (agnb-vgnb.ca)</a>	6	5
Matter arising from the Audit of the Financials Statements of Service New Brunswick, 2020/2021 <a href="#">Auditor General Report (agnb-vgnb.ca)</a>	7	6
Matters Arising from our Audit of the Financial Statements of the Province, 2022 – SNB, Information Technology Infrastructure Audit <a href="#">Auditor General Report (agnb-vgnb.ca)</a>	5	3
Matters Arising from our Audit of the Financial Statements of the Province, 2022 – SNB, Property Assessment System <a href="#">Auditor General Report (agnb-vgnb.ca)</a>	2	0
Matters Arising from our Audit of the Financial Statements of the Province, 2022 – SNB, Payroll and Benefits (HRIS) <a href="#">Auditor General Report (agnb-vgnb.ca)</a>	2	0
Matters Arising from our Audit of the Financial Statements of the Province, 2021 – SNB, Information Technology Infrastructure Audit <a href="#">Auditor General Report (agnb-vgnb.ca)</a>	4	2

Matters Arising from our Audit of the Financial Statements of the Province, 2021 – SNB, Payroll and Benefits (HRIS) <a href="#">Auditor General Report (agnb-vgnb.ca)</a>	2	0
Matters Arising from our Audit of the Financial Statements of the Province, 2021 – SNB, Property Assessment Services <a href="#">Auditor General Report (agnb-vgnb.ca)</a>	4	2
Matters Arising from our Audit of the Financial Statements of the Province, 2021 – SNB, Payments Processed through the Imaging Process Management System (IPM) <a href="#">Auditor General Report (agnb-vgnb.ca)</a>	4	1
Matters Arising from our Audit of the Financial Statements of the Province, 2020 – SNB, Payroll and Benefits (HRIS) <a href="#">Auditor General Report (agnb-vgnb.ca)</a>	3	1
Matters Arising from our Audit of the Financial Statements of the Province, 2020 – SNB, Payments Processed through the Imaging Process Management System (IPM) <a href="#">Auditor General Report (agnb-vgnb.ca)</a>	4	0
Matters Arising from our Audit of the Financial Statements of the Province, 2020 – SNB, Property Assessment Services <a href="#">Auditor General Report (agnb-vgnb.ca)</a>	6	4
Matters Arising from our Audit of the Financial Statements of the Province, 2020 – SNB, Information Technology Infrastructure Audit <a href="#">Auditor General Report (agnb-vgnb.ca)</a>	6	5
Matters arising from the Audit of the Financials Statements of Service New Brunswick, 2019/2020 <a href="#">Auditor General Report (agnb-vgnb.ca)</a>	6	5



# Summary of Official Languages activities

Service New Brunswick recognizes its obligations under the *Official Languages Act* and is committed to actively offering and providing quality services in both official languages.

Four official complaints were filed under the act in 2023–2024. All the complaints were deemed to be founded or resolved without requiring an investigation.

During 2023–2024, Service New Brunswick continued to ensure its obligations under the *Official Languages Act* were met throughout the organization. Below are associated activities that were carried out on an ongoing basis during the year in question.

## FOCUS 1

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

- The Annual Customer Satisfaction Survey includes a question for customers to confirm if they received the service in the official language of their choice.

## FOCUS 2

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

- As part of the annual performance review process, all employees are required to review the Language of Service and Language of Work policies and discuss with their managers.
- Training sessions to managers and employees were offered in both official languages.

## FOCUS 3

Ensure that new and revised government programs and policies considered the realities of the province's official language communities:

- Presentations on official languages are part of the orientation for new employees.

## FOCUS 4

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

- Employees were asked to complete the online modules on Language of Service and Language of Work to build on their knowledge of the *Official Languages Act*.

# Report on the *Public Interest Disclosure Act*

Service New Brunswick has policies and processes designed to manage public interest disclosures as required by the *Public Interest Disclosure Act*. Service New Brunswick received no claims or disclosures of wrongdoing in the 2023-2024 fiscal year.



# Appendix: Financial Statements

## Service New Brunswick

### Management Report

The preparation of financial information is an integral part of management's responsibilities and the accompanying financial statements are the responsibility of the management of the Corporation. This responsibility includes the selection of appropriate accounting policies and making judgments and estimates consistent with Canadian Public Sector Accounting Standards (PSAS).

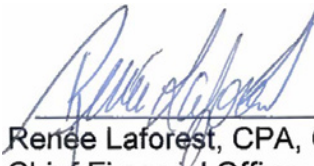
The Corporation maintains accounting systems and related controls to provide management and the Board of Directors with reasonable assurance that transactions are executed and recorded as authorized, that assets are properly safeguarded and accounted for, and that financial records are reliable for the preparation of financial statements in accordance with PSAS.

It is the responsibility of the Board of Directors to oversee management's performance of its financial reporting responsibilities and to review and approve the financial statements. It is assisted in its responsibilities by the Audit and Finance Committee. This committee reviews and recommends approval of the financial statements, and meets periodically with management and the external auditors concerning internal controls and matters related to financial reporting. Upon the recommendation of the Audit and Finance Committee, these financial statements for the year ended March 31, 2024 are approved by the Board of Directors.



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Alan Roy  
Chief Executive Officer



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Renée Laforest, CPA, CGA  
Chief Financial Officer

Fredericton, N.B., Canada  
June 27, 2024

## INDEPENDENT AUDITOR'S REPORT

To the Chairperson and Board of Directors of Service New Brunswick

### Report on the Audit of the Financial Statements

#### *Opinion*

I have audited the financial statements of Service New Brunswick (the Entity), which comprise the statement of financial position as at March 31, 2024, and the statements of operations & change in accumulated surplus, change in net financial assets, and cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at March 31, 2024, and the results of its operations & change in accumulated surplus, change in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

#### *Basis for Opinion*

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Entity in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### *Responsibilities of Management and Those Charged with Governance for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

#### *Auditor's Responsibilities for the Audit of the Financial Statements*

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Paul Martin, FCPA, FCA  
Auditor General

*Fredericton, New Brunswick, Canada*  
June 27, 2024



# Service New Brunswick

## Statement of Financial Position

As at March 31

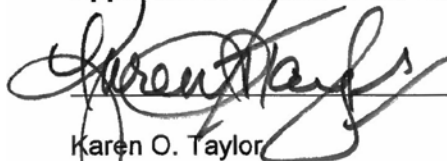
	(thousands)	
	2024	Restated 2023
<b>Financial Assets</b>		
Cash and Cash Equivalents	\$ 9,523	\$ 9,080
Due from Province of New Brunswick	94,824	97,531
Restricted Assets (Note 6)	13,980	12,184
Accounts Receivable and Advances (Note 7)	38,353	43,128
<b>Total Financial Assets</b>	<b>156,680</b>	<b>161,923</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 8)	23,749	25,852
Partner Liabilities (Note 9)	6,434	4,894
Deferred Receipts	477	1,048
Land Titles Assurance (Note 10)	5,000	7,290
<b>Total Liabilities</b>	<b>35,660</b>	<b>39,084</b>
<b>Net Financial Assets</b>	<b>121,020</b>	<b>122,839</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 11)	57,006	58,770
Inventory	176	172
Prepaid Expenses	38,372	26,227
<b>Total Non-Financial Assets</b>	<b>95,554</b>	<b>85,169</b>
<b>Accumulated Surplus</b>	<b>\$ 216,574</b>	<b>\$ 208,008</b>

The accompanying notes are an integral part of these Financial Statements.


Contingent Liabilities (Note 13)

Commitments (Note 14)

Approved on Behalf of the Board



Karen O. Taylor  
Chair - Board of Directors



Doug Gaudett, CPA, CA  
Director

# Service New Brunswick

## Statement of Operations & Change in Accumulated Surplus

For the year ended March 31

	(thousands)		
	Budget Note 3	2024	Restated 2023
<b>Revenue</b>			
Government Transfers	\$ 225,948	\$ <b>229,407</b>	\$ 205,119
Products and Services	56,475	<b>85,264</b>	70,332
Municipal Services	16,350	<b>18,015</b>	16,351
Registry Services	26,720	<b>30,106</b>	29,196
Rebates and Recoveries	2,709	<b>2,367</b>	2,443
Investment Income	-	-	216
<b>Total Revenue</b>	<b>328,202</b>	<b>365,159</b>	323,657
<b>Expense</b>			
Executive Administration	793	<b>643</b>	674
Finance, Human Resources and Strategy	18,072	<b>19,530</b>	17,397
Strategic Procurement	5,758	<b>5,720</b>	5,384
Technology Services	183,446	<b>207,892</b>	184,158
Health Services	47,052	<b>48,246</b>	47,384
Enterprise Services	27,173	<b>30,796</b>	27,895
Public Services	47,508	<b>43,766</b>	38,609
<b>Total Expense</b>	<b>329,802</b>	<b>356,593</b>	321,501
<b>Surplus (Deficit)</b>	(1,600)	<b>8,566</b>	2,156
<b>Accumulated Surplus, Beginning of Year</b>		<b>208,008</b>	205,852
<b>Accumulated Surplus, End of Year</b>		<b>\$ 216,574</b>	\$ 208,008

The accompanying notes are an integral part of these Financial Statements.

# Service New Brunswick

## Statement of Change in Net Financial Assets

For the year ended March 31

	(thousands)		
	Budget Note 3	2024	Restated 2023
<b>Net Financial Assets, Beginning of Year</b>	\$ 122,839	\$ <b>122,839</b>	\$ 118,227
Surplus (Deficit)	(1,600)	<b>8,566</b>	2,156
Acquisition of Tangible Capital Assets (Note 11)	(8,117)	<b>(6,237)</b>	(2,984)
Amortization of Tangible Capital Assets	8,256	<b>8,001</b>	8,378
Net Changes in Prepaid Expenses	-	<b>(12,145)</b>	(2,882)
Net Changes in Inventory	-	<b>(4)</b>	(56)
<b>(Decrease) Increase in Net Financial Assets</b>	<b>(1,461)</b>	<b>(1,819)</b>	4,612
<b>Net Financial Assets, End of Year</b>	<b>\$ 121,378</b>	<b>\$ 121,020</b>	\$ 122,839

The accompanying notes are an integral part of these Financial Statements.

# Service New Brunswick

## Statement of Cash Flows

For the year ended March 31

	(thousands)	
	2024	Restated 2023
<b>Cash and Cash Equivalents Generated by (used in):</b>		
<b>Operating Transactions</b>		
Surplus	\$ 8,566	\$ 2,156
Amortization of Tangible Capital Assets	8,001	8,378
Accounts Receivable and Advances (Note 7)	4,775	(6,842)
Due from Province of New Brunswick	2,707	(2,533)
Accounts Payable and Accrued Liabilities (Note 8)	(2,103)	(7,890)
Prepaid Expenses	(12,145)	(2,882)
Land Titles Assurance (Note 10)	(2,290)	305
Partner Liabilities (Note 9)	1,540	1,311
Deferred Receipts	(571)	762
Inventory	(4)	(56)
Restricted Assets (Note 6)	(1,796)	(1,616)
	<b>6,680</b>	<b>(8,907)</b>
<b>Capital Transactions</b>		
Acquisition of Tangible Capital Assets (Note 11)	(6,237)	(2,984)
	<b>(6,237)</b>	<b>(2,984)</b>
<b>Investing Transactions</b>		
Investments Redeemed	-	7,000
	-	7,000
<b>Increase (Decrease) in Cash and</b>	<b>443</b>	<b>(4,891)</b>
<b>Cash and Cash Equivalents, Beginning of Year</b>	<b>9,080</b>	<b>13,971</b>
<b>Cash and Cash Equivalents, End of Year</b>	<b>\$ 9,523</b>	<b>\$ 9,080</b>

The accompanying notes are an integral part of these Financial Statements.

# Service New Brunswick

## Notes to the Financial Statements

For the year ended March 31, 2024

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### 1. Description of Operations

Service New Brunswick (hereafter referred to as “the Corporation”) is a non-taxable Crown Corporation established under the *Service New Brunswick Act* (hereafter referred to as “the Act”) which was proclaimed and came into force October 1, 2015.

The Corporation has no share capital and the Act does not provide for this. However, the Act does stipulate that any profits may be appropriated by the Crown at the discretion of the Minister of Finance. The Corporation is not subject to any externally imposed capital requirements and has the ability to borrow funds when necessary.

The Corporation was formed as a result of the restructuring of the former common services organizations, the New Brunswick Internal Services Agency, Service New Brunswick, the Department of Government Services and FacilicorpNB into one common services organization Service New Brunswick. Its mission is providing high quality, innovative public services for customers with a focus on value for all New Brunswickers.

### 2. Summary of Significant Accounting Policies

#### *General*

These financial statements are prepared by management using the Corporation's accounting policies stated below, which are in accordance with Canadian public sector accounting standards (PSAS) as issued by the Public Sector Accounting Board.

#### *Changes in Accounting Policy*

In Fiscal 2024, the Corporation adopted Public Sector Accounting Standards PS 3400 - Revenue, which establishes guidelines on reporting and accounting for revenue. Under this new standard, revenue for exchange transactions are recognized when performance obligations have been met. Non-recurring revenues for the Corporation are limited to Investment Income. The Corporation has applied the standard on a retroactive basis and as such, prior year figures are restated. The Corporation recognized an adjustment to Accounts Receivable and Advances, an adjustment to Municipal Services Revenue and an adjustment to the opening balance of Accumulated Surplus and Net Financial Assets. Note 15 to these Financial Statements discloses the impact of this change in accounting policy on prior periods.

In Fiscal 2024, the Corporation also prospectively adopted Public Sector Accounting Standards PS 3160 - Public Private Partnerships and PSG 8 - Purchased Intangibles. The adoption of these standards did not have a material impact on the Corporation and no additional disclosures were required.

#### *Cash and Cash Equivalents*

The Corporation considers cash balances with banks, net of overdrafts, as cash and cash equivalents. The cash balance of Restricted Assets (Note 6) is held by the Province on behalf of the Corporation.

# Service New Brunswick

## Notes to the Financial Statements

For the year ended March 31, 2024

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### *Note 2 (Continued)*

#### *Due from Province of New Brunswick*

Represents the net amount of Province of New Brunswick ("the Province") funds used by the Corporation in the course of its operations. The amount is payable to the Corporation on demand and is not interest bearing. It does not include all amounts owing to or receivable from the Province (Note 5).

#### *Investments*

The Corporation holds investments in the form of short-term Guaranteed Investment Certificates of varying interest rates. Short-term investments mature within the subsequent fiscal year.

#### *Asset Classification*

Assets are classified as either financial or non-financial. Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not to be consumed in the normal course of operations. Non-financial assets are acquired, constructed or developed assets that do not normally provide resources to discharge existing liabilities but instead are employed to deliver government services, may be consumed in normal operations and are not for resale. Non-financial assets include prepaid expenses, inventory and tangible capital assets.

#### *Restricted Assets*

Management has amounts Due from Province of New Brunswick equal to the amount of Partner Liabilities (Note 9) and the amount accumulated under Land Titles Assurance (Note 10).

#### *Tangible Capital Assets*

Tangible capital assets are assets owned by the Corporation which have useful lives greater than one year. For practical purposes certain dollar thresholds have been established for each asset. Intangible assets are not recognized in the financial statements.

Tangible capital assets are reported at cost and amortized on a straight-line basis over their estimated useful lives.

In the year of acquisition and disposal, one-half of the annual amortization expense will be recorded.

# Service New Brunswick

## Notes to the Financial Statements

For the year ended March 31, 2024

Note 2 (Continued)

### Thresholds and Amortization Rates

<b>Class</b>	<b>(thousands) Cost Thresholds</b>	<b>Amortization Rate</b>
Land	Any	n/a
Buildings	\$ 100	40 years
Leasehold Improvements	\$ 100	Lease Term
Capital Leases (various classes)	As per related class	Lease Term
Computer Hardware	\$ 100	5 – 15 years
Computer Software	\$ 100	5 – 15 years
Motor Vehicles	\$ 15	5 – 10 years
Major Equipment	\$ 100	5 – 15 years
First Time Equipping of New Buildings	\$ 100	5 years
Assets Under Construction	As per related class	n/a

### Revenues

Government transfers are provided by the Province in the form of appropriations, operating and capital grants in accordance with Government's Main Estimates process. Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Government transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Deferred government transfer revenue is recognized in the statement of operations & change in accumulated surplus as the liabilities are settled.

Other revenues; including Products and Services, Municipal Services, Rebates and Recoveries, and Registry Services are recognized when the transaction or event has occurred, and the performance obligation related to the underlying services or goods has been met. For revenues without performance obligations, revenue is recognized when the Corporation has the authority to claim or retain an inflow of economic resources and when revenue is expected. Gains are generally recognized when realized. Items not practicably measurable until cash is received would be accounted for at that time.

### Deferred Receipts

Monies received in consideration for the development of Tangible Capital Assets such as systems are initially accounted for as deferred receipts, and recognized as revenue in the period in which the system is completed.

# Service New Brunswick

## Notes to the Financial Statements

For the year ended March 31, 2024

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### *Note 2 (Continued)*

#### *Pension Contributions*

The Corporation has shared risk pension plans in accordance with New Brunswick's *Pension Benefits Act*. Certain employees of the Corporation are entitled to receive benefits under these plans. Employer pension contributions are accounted for by the Province on behalf of the Corporation. The Corporation is not responsible for any unfunded liability nor does it have access to any surplus with respect to its employee pensions.

The Corporation's employer contributions are made by the Province as described below.

#### *Expenses Paid by Other Parties*

The Corporation's employer contributions are made by the Province as described in Note 5.

#### *Inter-entity Transactions*

Inter-entity transactions (transactions between commonly controlled entities) are recorded at the exchange amount when they are undertaken on similar terms and conditions as if the entities were dealing at arm's length. Cost allocations (such as chargebacks) to/from commonly controlled entities are recorded on a gross basis.

#### *Financial Instruments*

Financial assets and liabilities are initially recognized at fair value and their subsequent measurement is dependent on their characteristics, the purpose for which the financial instruments were acquired or issued, and how they are evaluated or managed.

All financial assets and liabilities, not including Deferred Receipts, are subsequently measured at cost or amortized cost. For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense. All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations.

Transaction costs are a component of cost for financial instruments measured using cost or amortized cost. Transaction costs are expensed for financial instruments measured at fair value.

#### *Measurement Uncertainty*

The preparation of financial statements in accordance with PSAS requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Significant areas requiring the use of management estimates relate to the determination of the useful lives of tangible capital assets for amortization, allocation of costs, Land Titles Assurance as well as the accrual of certain expenses and service delivery revenues. Actual results could differ from management's estimates as additional information becomes available in the future.



# Service New Brunswick

## Notes to the Financial Statements

For the year ended March 31, 2024

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### *Note 2 (Continued)*

#### *Inventory*

Inventory includes paper stock and supplies used in the Print Centre, postage on hand in Postal Services and is recorded at the lower of cost or net realizable value.

#### *Prepaid Expenses*

Prepaid expenses include maintenance and support amounts, in excess of \$10 thousand, which are charged to expense over the periods expected to benefit from it.

### **3. Budget**

The budget figures included in these financial statements have been derived from management's estimates and approved by the Corporation's Board of Directors.

### **4. Risk Management**

The carrying value of the Corporation's financial instruments are assumed to approximate their fair amounts because of their short term to maturity.

An analysis of significant risk from the Corporation's financial instruments is provided below:

#### a) Credit Risk

Credit risk is the risk that one party to a financial instrument will cause financial loss for the other party by failing to discharge an obligation. Significant accounts receivable balances are due from related entities of the Province \$14.3 million (as described in Note 5). These balances are considered low risk due to excellent collection history. The Corporation's maximum exposure to credit risk at March 31, 2024 is equal to the accounts receivable balance of \$38.4 million. Credit risk is not disbursed as the majority of the accounts receivable balance consists of amounts due from related entities of the Province.

#### b) Liquidity risk

Liquidity risk is the risk of not being able to settle or meet an obligation on time or at a reasonable price. The Corporation manages liquidity risk through its Due From Province of New Brunswick to ensure sufficient cash availability to meet operating and capital requirements.

#### c) Interest rate risk

Interest rate risk arises from the possibility that changes in interest rates will affect future cash flows or fair values of financial instruments. The Corporation's management considers exposure to interest rate risk to be insignificant.

#### d) Currency risk

Currency risk arises on financial instruments denominated in a foreign currency. The Corporation is exposed to currency risk on purchases that are denominated in a currency other than the Corporation's functional currency, primarily in US Dollars (USD). The Corporation's foreign currency transactions are normally settled in the short term, therefore management considers exposure to currency risk to be insignificant.

# Service New Brunswick

## Notes to the Financial Statements

For the year ended March 31, 2024

### 5. Related Entity Transactions

The Corporation is economically dependent on the Province of New Brunswick. During the fiscal year, the Corporation received funding of \$229.4 million (\$205.1 million 2023) from the Province. These financial statements include transactions with related entities.

The Corporation is related to the Province and all departments, agencies, commissions, and Crown corporations under common control of the Province.

As part of its common services mandate, the Corporation provides services for payroll, payment processing, information technology, procurement, laundry, collections and other administrative support services to the Province and many other entities under common control of the Province.

Transactions with the Province of New Brunswick and entities under common control of the Province are settled on normal trade terms, with the exception of the items noted below:

- The Corporation uses some office space for which rent is paid for by the Province.
- The Province contributes certain other services, such as legal and personnel services pending subsequent transfer to the Corporation.
- The Province records the employer expenses for the following: Pension contributions, Canada Pension Plan contributions, Retirement Allowance payments, Group Life Insurance, and Supplementary Employee Retirement Program on behalf of the Corporation. These expenses along with the Sick Leave Liability Accrual, Worksafe Liability Accrual, and vacation liability are not presented in these financial statements. Under the agreed operating terms of the Corporation, these benefit plan balances are obligations/assets of the Province and are not assumed by the Corporation.
- Items recorded on a net basis such as IT procurement and telephone.

There are no contractual obligations or contingent liabilities with related entities.

The Statement of Financial Position contains the following related entity amounts.

	(thousands)	
	2024	2023
Due from Province of New Brunswick	\$ 94,824	\$ 97,531
Accounts Receivable	14,260	20,430
Accounts Payable and Accrued Liabilities	(123)	(80)
Partner Liabilities	(5,557)	(4,328)
<b>Net Due to the Corporation</b>	<b>\$ 103,404</b>	<b>\$ 113,553</b>

# Service New Brunswick

## Notes to the Financial Statements

For the year ended March 31, 2024

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### Note 5 (Continued)

The Statement of Operations & Change in Accumulated Surplus contains the following amounts that were received from or paid to the Province of New Brunswick related entities:

	(thousands)	
	2024	2023
Revenue	\$ 324,621	\$ 281,756
Expense	(1,347)	(3,212)
	<b>\$ 323,274</b>	<b>\$ 278,544</b>

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### 6. Restricted Assets

	(thousands)	
	2024	2023
Partner Liabilities (Note 9)	\$ 6,434	\$ 4,894
Land Titles Assurance Fees Collected (Note 10)	7,546	7,290
	<b>\$ 13,980</b>	<b>\$ 12,184</b>

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### 7. Accounts Receivable and Advances

	(thousands)	
	2024	Restated 2023
Accounts Receivable	\$ 37,349	\$ 42,386
Advances	1,086	809
Provision for Doubtful Accounts	(82)	(67)
	<b>\$ 38,353</b>	<b>\$ 43,128</b>

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### 8. Accounts Payable and Accrued Liabilities

	(thousands)	
	2024	2023
Accounts Payables and Accrued Liabilities	\$ 16,957	\$ 20,104
Salary and Benefits Payable	6,792	5,748
	<b>\$ 23,749</b>	<b>\$ 25,852</b>

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# Service New Brunswick

## Notes to the Financial Statements

For the year ended March 31, 2024

### 9. Partner Liabilities

The Corporation collects amounts on behalf of the Province of New Brunswick and other business partners. The following amounts were payable to the Province and other partners at the end of the year.

	(thousands)	
	2024	2023
Province of New Brunswick	\$ 5,275	\$ 4,089
Other Partners	1,159	805
	<b>\$ 6,434</b>	<b>\$ 4,894</b>

### 10. Land Titles Assurance

Under the *Land Titles Act*, the Province guarantees title to real property registered under Land Titles. The Corporation has established a charge, based on an actuarial estimate, to cover potential claims pertaining to indemnification pursuant to the *Land Titles Act*. An assurance fee of \$3.00 is charged for each registration in the Land Titles registry:

The liability for potential claims is estimated annually by management. Any increases or decreases to the liability are recorded as a revenue or expense on the statement of operations. At March 31, 2024, the Corporation has estimated a liability of \$5.0 million for potential claims under the *Land Titles Act*.

Land Titles Assurance fees collected by the Corporation are externally restricted in accordance with the *Land Titles Act*. A summary of Land Titles Assurance fees collected is as follows:

#### Reconciliation of Land Titles Assurance Fees Collected

	(thousands)	
	2024	2023
Opening Balance	\$ 7,290	\$ 6,985
Assurance Fees Collected	256	305
Claims Paid	-	-
<b>Total (Note 6)</b>	<b>\$ 7,546</b>	<b>\$ 7,290</b>

# Service New Brunswick

## Notes to the Financial Statements

For the year ended March 31, 2024

### 11. Tangible Capital Assets

		(thousands)								
		Computer Hardware and Software	Land and Buildings	Motor Vehicles	Major Equipment	Leasehold Improvements	First Time Equipping of New Buildings	Assets Under Construction (AUC)	March 31 2024 Total	March 31 2023 Total
Estimated Useful Life (Years)		5 - 15 Years	Buildings 40 Years	5 - 10 Years	5 - 15 Years	Lease Term	5 Years			
<b>Cost</b>										
Opening Cost	\$	83,122	\$ 21,123	\$ 530	\$ 26,509	\$ 13,774	\$ 3,197	\$ 320	\$ 148,575	\$ 150,221
Transferred from AUC		320	-	-	-	-	-	(320)	-	-
Additions		4,443	-	55	-	396	288	1,055	6,237	2,984
Disposals		(2,764)	-	-	-	-	-	-	(2,764)	(4,630)
<b>Closing Cost</b>		<b>85,121</b>	<b>21,123</b>	<b>585</b>	<b>26,509</b>	<b>14,170</b>	<b>3,485</b>	<b>1,055</b>	<b>152,048</b>	<b>148,575</b>
<b>Accumulated Amortization</b>										
Opening		68,784	4,570	377	7,568	6,061	2,445	-	89,805	86,057
Accumulated Amortization		(2,764)	-	-	-	-	-	-	(2,764)	(4,630)
Disposals		5,030	452	56	1,770	383	310	-	8,001	8,378
Expense										
<b>Closing Accumulated Amortization</b>		<b>71,050</b>	<b>5,022</b>	<b>433</b>	<b>9,338</b>	<b>6,444</b>	<b>2,755</b>	<b>-</b>	<b>95,042</b>	<b>89,805</b>
<b>Net Book Value</b>	<b>\$</b>	<b>14,071</b>	<b>\$ 16,101</b>	<b>\$ 152</b>	<b>\$ 17,171</b>	<b>\$ 7,726</b>	<b>\$ 730</b>	<b>\$ 1,055</b>	<b>\$ 57,006</b>	<b>\$ 58,770</b>

Assets Under Construction at March 31, 2024 is as follows:

Computer Hardware & Software	\$ 357
Leasehold Improvements	\$ 698
<b>Total</b>	<b>\$ 1,055</b>

# Service New Brunswick

## Notes to the Financial Statements

For the year ended March 31, 2024

### 12. Expenses by Object

	(thousands)	
	2024	2023
Personnel Services	\$ 163,723	\$ 152,767
Supplies and Services	183,000	160,235
Debt and Other Charges	134	121
Amortization	8,001	8,378
Grant Expense	1,735	-
	<b>\$ 356,593</b>	<b>\$ 321,501</b>

### 13. Contingent Liabilities

The Corporation does not carry general liability insurance on the majority of its assets. Any successful liability claims against the Corporation and any replacement of lost or damaged property are generally charged to expense in the year of settlement or replacement.

The Corporation is involved in legal actions which the outcome is not determinable and where management believes there is no material loss. These amounts are not disclosed to prevent adverse effects on the outcome of the litigations.

### 14. Commitments

The Corporation has commitments related to office space and contractual agreements. Minimum payments for these commitments are estimated as follows:

	(thousands)					
	2025	2026	2027	2028	2029	Thereafter
Office Space	\$5,633	\$4,868	\$4,278	\$3,852	\$3,167	\$16,670
Contractual Agreements	49,290	35,113	24,967	23,700	5,981	6,720
<b>Total</b>	<b>\$54,923</b>	<b>\$39,981</b>	<b>\$29,245</b>	<b>\$27,552</b>	<b>\$9,148</b>	<b>\$23,390</b>

The Corporation enters into other contractual arrangements on a regular basis in its normal course of operations.

### 15. Prior Period Adjustment

Effective April 1, 2023, the Corporation adopted Public Sector Accounting Standard PS 3400 - Revenue, as described in Note 2 of these Financial Statements. This resulted in a restatement of 2023 financial results as follows: an increase of \$1.2 million to revenue and an increase of \$15.4 million to accounts receivables.

The tables below summarize the impact of the restatement on the 2023 revenue, opening accumulated surplus and changes to net financial assets.

# Service New Brunswick

## Notes to the Financial Statements

For the year ended March 31, 2024

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*Note 15 (Continued)*

### Restated Accumulated Surplus, Beginning of Year

	(thousands)	
	2024 Actual	2023 Actual
Accumulated Surplus, Beginning of Year		
As Previously Published	\$ 192,570	\$ 191,618
Municipal Services	15,438	14,234
<b>Restated Accumulated Surplus, Beginning of Year</b>	<b>\$ 208,008</b>	<b>\$ 205,852</b>

### Restated Net Financial Assets, Beginning of Year

	(thousands)	
	2024 Actual	2023 Actual
Net Financial Assets, Beginning of Year		
As Previously Published	\$ 107,401	\$ 103,993
Accounts Receivable and Advances	15,438	14,234
<b>Restated Net Financial Assets, Beginning of Year</b>	<b>\$ 122,839</b>	<b>\$ 118,227</b>

## 16. Comparative Figures

Certain of the 2023 figures have been reclassified to conform with the presentation adopted for 2024.

