

# Finance and Treasury Board

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**ANNUAL REPORT**

2023-2024

# **Finance and Treasury Board**

ANNUAL REPORT 2023-2024

Province of New Brunswick  
PO 6000, Fredericton NB E3B 5H1 CANADA

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## **TRANSMITTAL LETTERS**

### **From the Minister to the Lieutenant-Governor**

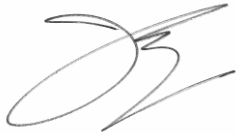
Her Honour The Honourable Brenda Murphy

### **Lieutenant-Governor of New Brunswick**

May it please your Honour:

It is my privilege to submit the annual report of the Finance and Treasury Board, Province of New Brunswick, for the fiscal year April 1, 2023, to March 31, 2024.

Respectfully submitted,



Honourable René Legacy  
Minister

### **From the Deputy Minister to the Minister**

**Honourable René Legacy**  
**Minister of Finance and Treasury Board**

Sir:

I am pleased to be able to present the annual report describing operations of the Finance and Treasury Board for the fiscal year April 1, 2023, to March 31, 2024.

Respectfully submitted,



Travis Bergin  
Acting Deputy Minister

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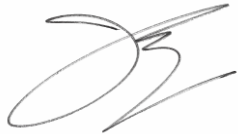
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## MINISTER'S MESSAGE

I am honoured to be the Minister of Finance and Treasury Board and lead a department of professional, knowledgeable, and dedicated employees. I applaud the work of the department over the 2023-2024 year and thank the staff for all they have achieved.

Finance and Treasury Board is a big department with a broad range of programs, services and business units within its portfolio. Looking ahead, I am excited to work with all employees to ensure that we maintain fiscal responsibility and provide programs and services that help support New Brunswickers when and how they need it most.

I have full confidence that with this department's commitment to hard work and to service all residents of New Brunswick, we will continue to provide quality services and work across government to build a better province for all of us.



Honourable René Legacy  
Minister of Finance and Treasury Board

## DEPUTY MINISTER'S MESSAGE

In our role as the Department of Finance and Treasury Board, we have the privilege of leading and supporting areas of work that are improving the day-to-day roles and experiences of our employees across government, and the daily lives of residents across our province.

Opportunities to contribute to improvements for both our employees and all New Brunswickers, not only speak to the breadth of our responsibilities but also the extent of the impact of our programs and services. I believe the scope of our responsibilities is one of our greatest strengths and capabilities as a department, and common among all that we do is our commitment to working together as a team with a shared purpose.

It is this approach, one of supporting and learning from one another and fostering connections, that has led us in the continued successful implementation of our multi-year Enterprise Resource Planning (ERP) initiative. Throughout 2023-2024, this included implementing human resources, payroll and expenses for groups within Service New Brunswick and Kings Landing, as well as quarterly forecasting for the budget process for Part I, Part II, Collège Communautaire du Nouveau-Brunswick (CCNB) and New Brunswick Community College (NBCC). The ERP team's focus also included continuing its support of previous releases and working with three of our province's school districts on their upcoming human resources, payroll and expenses implementation.

In an effort to address cellular service gaps along our major highways, our department partnered with the Department of Transportation and Infrastructure, using new technology to measure cellular service signal strength along 15,000 kms of paved roads. This data will be used to find solutions to the challenges of delivering cellular service in rural areas, in turn, supporting our economy, improving public safety, and better enabling the delivery of government programs and services in impacted areas.

Our belief in the importance of learning and knowledge-sharing, and in providing opportunities for our future workforce, is at the centre of our *Future GNB* program. This year, the program connected 120 students with placements in departments, providing formal pathways to meaningful experiential and work-integrated learning in preparation for future employment. Included within *Future GNB* for the first time was the management of *Pathways to Professions*, a 13-week program offering post-secondary students the opportunity to join a professional research team to further province-focused projects.

While each of these examples may exemplify a unique area of our work, what guides us in our approaches and operations remains the same – a belief in what is possible when we work together, support one another, and always seek ways to improve.

I am fortunate to lead an amazing team of employees. Their dedication and commitment to improving the lives of New Brunswickers enables us to make a difference every day, and I look forward to sharing all that we have accomplished together with you.



Travis Bergin  
Acting Deputy Minister

## **GOVERNMENT PRIORITIES**

### **Strategy and Operations Management**

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

### **Government Priorities**

Our 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
- Environment

## HIGHLIGHTS

During the 2023-2024 fiscal year, Finance and Treasury Board focused on these government priorities through the following activities:

- Provided formal training to over 970 employees in subjects including project management, human-centered design, Lean Six Sigma process improvement, change management, content strategy, SharePoint Online, and writing for the web.
- Launched the GNB Respiratory Protection program, including the delivery of respiratory goods and services, through contract, across Parts I and II.
- Successfully rolled out Phase I of the GNB Wellness Strategy. The Strategy is concentrated to occupational, physical, and mental wellness within GNB workplaces. Developed and launched a customized Fall and Winter Mental Health Learning Series that included 50 courses, attended by over 1,000 employees.
- Collaborated with the Department of Health to develop a specialized Mental Health Week learning series prioritizing awareness building of internal GNB supportive resources along with the transformation of Addictions and Mental Health programs and services.
- Provided approximately 120 student placements through the *Future GNB* program, aimed to engage students in experiential learning at GNB in preparation for future employment. All participants also attend training seminars, round tables, and establish lasting connections with mentors and employees of GNB. The *Future GNB* program was built by students for students.
- Introduced the *Pension Plan Sustainability and Transfer Act* to provide long-term sustainability of pension benefits and ensure security, affordability, and consistent retirement benefits across government pension plans.
- Led the implementation of five new accounting standards including asset retirement obligations and financial instruments.
- Managed the negotiation, structure, execution, and settlement to raise approximately \$1.8 billion through six long-term debenture financings.
- Negotiated a new Reciprocal Taxation Agreement (RTA) between Canada and New Brunswick, with the agreement effective April 1, 2024.
- Negotiated a Coordinated Vaping Taxation Agreement with the Government of Canada, with tentative implementation date of January 1, 2025.
- Supported the development of taxation legislation including the elimination of the province's carbon tax; provincial property tax rate reduction for nursing homes, senior citizens' homes, and special care homes; new provincial non-refundable tax credits for volunteer firefighters and search and rescue volunteers; enhancement of the low-income seniors' benefit; and enhanced flexibility to deliver provincial benefits and access tax filer data.



- Provided secretariat services to approximately 75 Treasury Board meetings, several of which were joint meetings with other Cabinet Committees resulting in 304 decisions being issued to departments and agencies.
- Successfully implemented human resources, payroll and expenses for part of Service New Brunswick and Kings Landing. As well as the quarterly forecasting for the budget process for Part I, Part II, and Collège Communautaire du Nouveau-Brunswick (CCNB) / New Brunswick Community College (NBCC).
- Worked on the solution and processes for three school districts (ASD-E, ASD-W and DSFS-S) for human resources, payroll, and expenses.

# PERFORMANCE OUTCOMES

## Outcome # 1 - Enterprise Resource Planning

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

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

ERP is being implemented in stages (releases) to departments and agencies, school districts, and the community colleges. The project is targeted for completion in 2026.

### Why is it important?

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

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

### Overall performance

Eight releases have been successfully implemented with a transition to supporting operations. The transition from a project to day-to-day working has presented challenges and areas of improvement that the teams are working to better define. Through the new solution, GNB is now successfully paying suppliers in Part I, the two community colleges, and the Legislative Assembly and supporting payroll for employees in three government organizations.

### Initiatives or projects undertaken to achieve the outcome

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

Key activities such as training and testing for two releases are underway:

- Human resources, payroll, and expenses for three school districts (ASD-E, ASD-W and DSF-S).
- Human resources, payroll, expenses and project costing for Department of Transportation and Infrastructure.

The ERP team led working groups, hosted a series of workshops to build how the future solution may work, and conducted extensive testing and training. Planning for future-year deployments (i.e., what

comes after 2024) also occurred, in consultation with leaders from all in-scope organizations and work has begun on the next seven releases.

## **Outcome #2 - Rural Cellular Improvement**

The Rural Cellular Improvement Initiative is a multiyear effort to investigate, identify, and address cellular service gaps along the province's major highways. Recognizing that government policy cannot be driven by anecdotal evidence, the Office of the Chief Information Officer (OCIO) investigated methods to gather cellular signal data accurately and systematically in rural New Brunswick and went on to collect cellular signal strength data from all paved provincial roadways.

### **Why is it important?**

While the convenience of making a telephone call from anywhere in the province cannot be understated, the benefits of cellular service availability are much broader. Cellular service enables the modern tools that sustain and grow the New Brunswick economy. It plays an important role in public safety—allowing emergency alerts to reach the public and allowing the public to contact emergency services when necessary.

In addition to supporting our economy and improving public safety, cellular service availability is important to GNB. GNB is responsible for deploying approximately 11,000 cellphones, many used by employees whose work is outside of a traditional office.

### **Overall performance**

Signal strength data was collected from over 15,000 kilometres of paved provincial highways — the most extensive survey of its kind in Canada.

For the first time, GNB's upcoming Mobility Services tender will ask vendors to report on existing cellular coverage provincewide and propose cellular coverage solutions for rural areas where cellular service gaps exist.

OCIO is also investigating options to incent cellular service providers fill these no-cellular-service gaps—appreciating that building infrastructure takes both time and investment.

### **Initiatives or projects undertaken to achieve the outcome**

Using a cellphone app is one approach where data can be collected from a single device by a person tasked with taking signal measurements. An app like this can also be used to implement a crowd-sourced data collection program. However, signal strength measurement can be influenced by the device itself, the device's location in a vehicle, and the vehicle's direction of travel. To minimize these influences, OCIO chose a purpose-built device engineered to simultaneously collect signal strength data from multiple cellular service providers.

OCIO conducted two surveys with the device, with the first survey covering the province's major highways. The second survey, completed with the assistance of the Department of Transportation and Infrastructure, collected cellular data from all paved provincial roadways.

OCIO then engaged Service New Brunswick to first map the data and then add layers: civic addresses, roadway traffic volume, GNB-owned communication towers, carrier-owned cellular towers, and modelled cellular coverage. In addition to actual cellular coverage results, OCIO also had cellular coverage modelling using both private sector and GNB-owned tower infrastructure.

Armed with this data, OCIO along with Finance and Treasury Board's Project & Advisory Services (PAS) team, produced the *Roadmap to Eliminate Cellular Dead Zones in New Brunswick*. The roadmap considered roadway classification, traffic volume, population density, and signal measurement results to highlight rural locations suitable for targeted, future intervention.

Understanding rural cellular coverage—where cellular service is available and where it is not—allowed OCIO to expand its role in GNB's upcoming Mobility Services Request for Proposal (RFP). OCIO is working with Service New Brunswick to obtain a vendors cellular coverage footprint, signalling to the industry that cellular coverage is as important as service pricing. We are also examining approaches where a vendor's investments to improve rural cellular coverage is rewarded in the RFP.

OCIO-collected data shows cellular service gaps exist in rural areas of the province. With the Department of Transportation and Infrastructure and Regional Development Corporation, this GNB team is designing an initiative that, in conjunction with the private sector, would improve cellular service access in rural areas. This initiative is expected to launch in the next fiscal year.

The OCIO-collected data and analysis are the baseline against which future improvements to rural cellular coverage will be measured.

### **Outcome # 3 – Future GNB**

*Future GNB* is a government-wide initiative that establishes formal pathways for students (high school, university, or college level) to access experiential and work-integrated learning opportunities within the public service. This initiative aims to foster meaningful connections between various GNB departments and students, thereby enhancing the overall effectiveness of public service engagement and professional development.

#### **Why it is important?**

*Future GNB* was created to attract and nurture the incoming governmental workforce. The program introduces students to the value of a career in the public service as much as it highlights the meaningful opportunities available in the province. Standing by its motto, "the students of today are the leaders of tomorrow," *Future GNB* not only fosters an awareness of GNB as an employer of choice, but it also shapes New Brunswick's workforce.

#### **Overall performance**

Since its May 2021 launch, *Future GNB* has created over 250 student opportunities in 15 different GNB departments. Diversity is inherent throughout the cohorts, with the participation of over 100 international students to date.

The program has successfully targeted future labor market gaps within the organization. For example, there is currently a shortage of practitioners in the field of large animal veterinary medicine across New Brunswick. *Future NB* was able to identify two cohorts of students within the field and introduce them to *Future GNB's* hands-on framework for practical experience, with the ultimate goal of employing the participants post-graduation. Recently, these efforts have translated into some graduates already transitioning from their studies to full-time roles at GNB as large animal veterinarians.

*Future GNB* has prioritized the importance of building meaningful partnerships with institutions, employers, and other valuable players throughout the province.

The relationship established with the New Brunswick Institute for Research, Data and Training (NBIRD) has allowed for the rollout of *Pathways to Professions* (P2P). This 13-week program offers post-secondary students the opportunity to join a professional research team to further province-focused projects while attending experiential workplace readiness training sessions and has been in place for the past three summers.

This year, *Future GNB* took over the management of the P2P program, which equips participants with comprehensive practical skills complemented by an awareness of subjects that encourage an informed perspective, unique to New Brunswick.

In addition, the success of *Future GNB* is made possible through the support of all partners: *Future NB*, *Future Wabanaki*, *Mentor Canada*, and all New Brunswick post-secondary institutions.

*Future GNB* has succeeded in providing valuable experiential learning opportunities to students, helping them build connections, and spotlighting the value of choosing GNB. Post-graduation

retention remains high, with former participants continuing to recognize the value of the program by supporting current *Future GNB* students as their mentors.

**Initiatives or projects undertaken to achieve the outcome**

*Future GNB* is the government connection between students and departments. An application callout is made to government departments, which are accepted on a rolling deadline. Students are brought into the program each fall, winter, and summer, to align with study terms.

Approval criteria evaluates the type of opportunity being offered, the guarantee of a dedicated mentor assigned to the student, and validation of meaningful work, and students are onboarded by their departments and *Future GNB*.

Experiential learning experiences begin as soon as the term starts, with participants partaking in one-on-one check-ins, roundtables, career connects with GNB professionals, self-discovery trainings, skills development workshops, and various other opportunities.

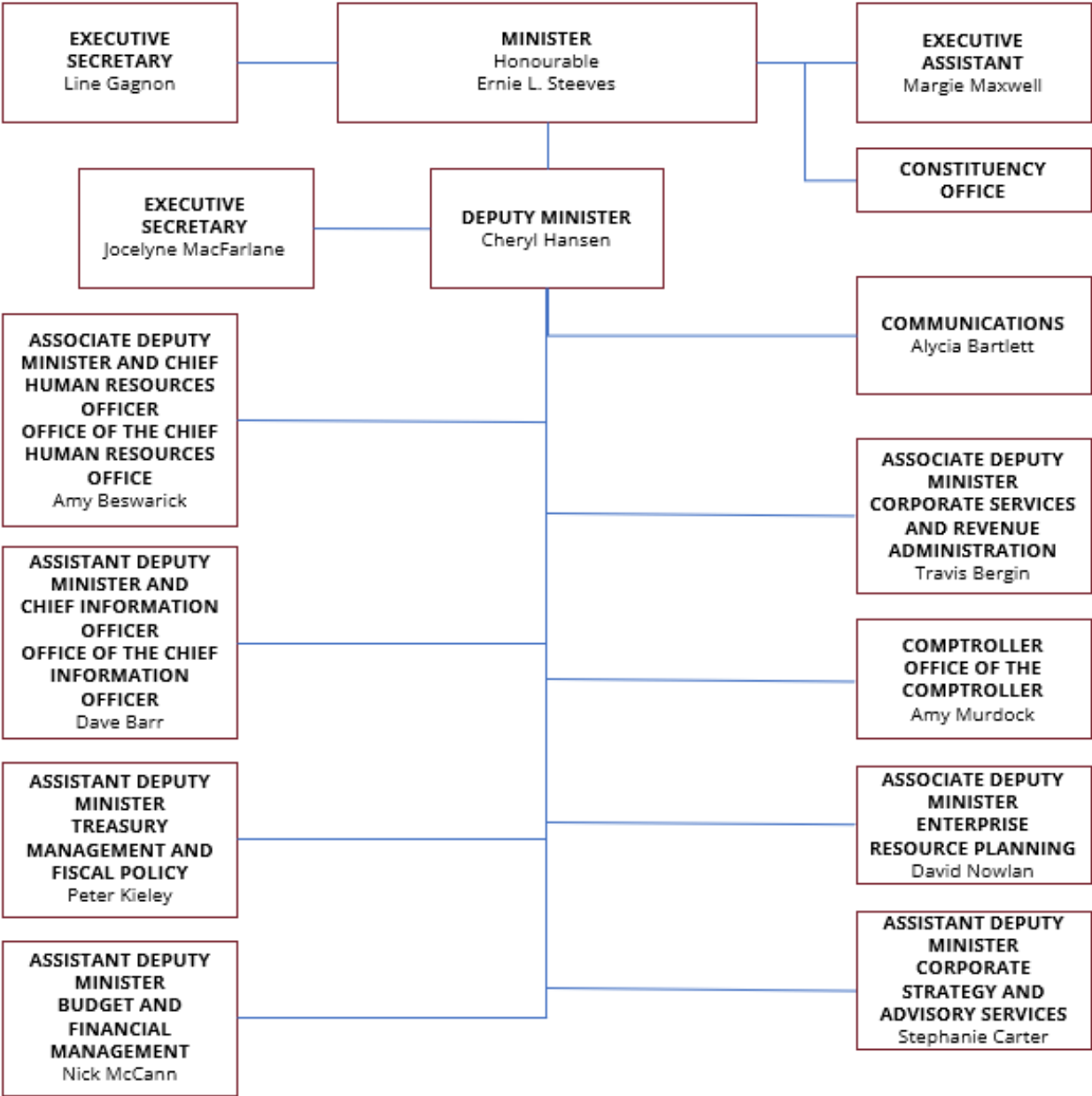
The effort to optimize the program is continuous, with the evaluation of students' experience through follow-ups and surveys providing valuable feedback and suggestions for improvement.

# OVERVIEW OF DEPARTMENTAL OPERATIONS

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

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

## High-Level Organizational Chart





# DIVISION OVERVIEW AND HIGHLIGHTS

## CORPORATE SERVICES

### Overview

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

**Corporate Services Division** consists of six units including:

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

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

**Policy and Regulatory Services Unit** which provides legislative coordination, policy and planning services, as well as provides support and manages the accountability relationship with the Financial and Consumer Services Commission of New Brunswick (FCNB) an agency that reports to the Minister of Finance and Treasury Board;

**Internal Communications Unit** which is responsible for the management of communication channels and deliverables for GNB Part I employees and department-specific communications sent on behalf of Finance and Treasury Board, and the Office of the Clerk;

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

**Agency Relations Unit** which is responsible for policy direction and oversight of the provincial agencies operating in the gaming, alcohol, and retail cannabis sectors. The unit has operational responsibilities for two Crown corporations – the New Brunswick Lotteries and Gaming Corporation (NBLGC) and the Cannabis Management Corporation (CMC), which includes managing the casino service provider agreements with two private service providers.

They are also responsible for the relationship with Atlantic Lottery Corporation (ALC), gaming revenue sharing arrangements with First Nations, as well as the management of the service provider agreement with Cannabis NB for the operation of the retail cannabis network in the province.

### Highlights

- Coordinated 72 Memorandums to Executive Council (MECs).
- Received 33 requests under the *Right to Information and Protection of Privacy Act*.
- Supported the introduction of nine Bills in the Legislative Assembly.
- Advertised 58 competitions.
- Continued to implement an expanding set of recommendations from the GNB-wide internal communications strategy, including the adoption of multichannel communication plans to help increase overall employee engagement through consistent messaging and approaches.
- Introduced or modernized 11 internal services and employee resource intranet sites for all GNB employees, along with the first department-specific intranet (Health) on the

common platform, helping to reduce technical debt and improve the digital employee experience.

- Published 107 featured employee intranet news stories and enabled direct internal news sharing of 59 additional stories from intranet communities across Part I.

### **Key Performance Indicators**

- Number of Right to Information (RTI) requests that are completed in 30/60 days.
- Achieve 90% recommendation rate for the HR client services internal performance management training course.

## PROJECT AND ADVISORY SERVICES

### Overview

The **Project and Advisory Services (PAS) Unit** is part of a larger Corporate Strategy and Advisory Services Division. PAS works with clients across GNB to support priority projects and build knowledge and community in the fields of continuous improvement, human-centered design, advisory services, project management and change management.

PAS is well positioned as a trusted and impartial consulting agency within GNB that provides human resources and support to departments and help them deliver results through. They support this work through:

- 1. Project support** – Resources from PAS lead and support projects, many of which are complex, multi-department engagements.
- 2. Knowledge building** – PAS offers 20 in-house training programs and trains employees in problem solving, human centered design, and project / change management practices. Training requires participants to apply and demonstrate their learnings within their work.
- 3. Community and culture building** – PAS leads various communities of practice within GNB, hosting over 900 members. These communities align on best practices, drive improvements, and form foundational networks within the organization.

### Highlights

- PAS has provided support services to clients across GNB for over 93 projects completed from April 1, 2023, to March 31, 2024. Projects were supported in areas including housing, healthcare, and affordability.
- Provided formal training to over 970 employees pertaining to project management, human-centered design, Lean Six Sigma process improvement, and change management.

### Key Performance Indicators

- Number of project reports completed and implemented.
- Number of employees trained in project management, human-centred design, Lean Six Sigma process improvement, and change management.

## OFFICE OF THE CHIEF HUMAN RESOURCES OFFICER

### Overview

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

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

OCHRO also provides advice and support to the Treasury Board Cabinet committee and to the Secretary to Treasury Board in fulfilling their respective statutory responsibilities, powers, and duties under the authorities of the *Civil Service Act*.

OCHRO oversees the human resource management functions in GNB, as well as the recruitment and employee development functions in GNB, the application of the merit principle for appointments, and the integrity of hiring practices.

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

The **Employee Relations Unit** is responsible for leading all collective bargaining and provincial-level labour management activities with the 25 bargaining units across Parts I, II and III of the Public Service and is responsible for workplace accommodation and disability management.

The unit is also responsible for grievance arbitrations for bargaining and non-bargaining employees; managerial and confidential exclusions from collective bargaining; and the designation of essential services in the event of strikes and strike management. The unit provides, as required, specialized consulting services and advice to Treasury Board Cabinet Committee and Cabinet respecting labour relations matters for Part IV of the Public Service and the broader public sector.

The **Total Compensation and Benefits Unit** is responsible for the terms and conditions of employment for management and non-bargaining employees, deputy ministers and ministerial staff. The unit establishes the job classification systems and framework for Parts I, II and III of the Public Service and conducts job evaluation and pay equity studies.

Additionally, the unit is responsible for pay plans, compensation, and other human resources related policies (e.g., paid, and unpaid leaves), and for corporate research and business intelligence, such as wage bill, workforce size, and absenteeism. The unit is also responsible for, including plan design, governance, policy development, program communications, vendor management, administration oversight, and policy and operational support to several pension boards and committees.

The **Talent and Organizational Development Section** is responsible for the policies, programs and processes for appointments to the civil service pursuant to the *Civil Service Act*, including the oversight of the merit-based principle and the integrity of hiring practices.

The section is also responsible for the broader scope of policies and programs to foster a positive employee experience such as talent acquisition, staffing, employee experience through leadership and employee development, performance management, and workplace equity and diversity across Part I of GNB.

The **Employee Safety and Wellness Unit** is responsible for corporate strategic direction in the areas of employee safety and wellness, as well as policy and program development and expert consultation and advice. Health and safety policy and programs support regulatory compliance

and the reduction of workplace incidents to make GNB a safer place to work.

Employee wellness programs prioritize the occupational, mental, and physical wellness of all employees.

The work of the unit strategically complements GNB's efforts to attract new talent and foster a positive employee experience. The unit is also responsible for providing consultation on the Respectful Workplace Policy, to provide education, various resources and tools and leadership on complaints filed with the Deputy Minister of Finance and Treasury Board from Parts I, II and III.

The **Pension Advisory Unit** is responsible for providing pension related analysis and advice to support GNB decision makers. The unit provides the internal capability and expertise on all aspects of pensions including governance, administration, and regulatory frameworks to ensure sustainability, security, and affordability of pensions plans.

## Highlights

- Finalized a first ever Service Level Agreement between GNB and WorkSafeNB.
- Developed and launched WorkSafeNB Employer based Joint Health and Safety Committee training, including the certification of several in-house trainers.
- Launched the GNB Respiratory Protection program, including the delivery of respiratory goods and services, through contract, across Parts I and II.
- Successfully rolled out Phase 1 of the GNB Wellness Strategy. The Strategy is concentrated to occupational, physical, and mental wellness within GNB workplaces. Developed and launched a customized Fall and Winter Mental Health Learning Series that included 50 courses, attended by over 1000 employees.
- Collaborated with the Department of Health to develop a specialized Mental Health Week learning series prioritizing awareness building of internal GNB supportive resources along with the transformation of Addictions and Mental Health programs and services.
- Delivered wellness related presentations to over 3,000 employees across Part I departments, focusing on improved awareness of wellness supports and skills development.
- An external assessment of GNB's corporate Disability Management Program was completed by the National Institute for Disability Management and Research (NIDMAR).
- Provided benefit information sessions and a benefits survey to employees and retirees in Parts I, II, and III.
- Developed a Long-term Disability (LTD) resource booklet for eligible employees.
- Provided approximately 120 student placements through the *Future GNB* program, aimed to engage students in experiential learning at GNB in preparation for future employment. All participants also attend training seminars, round tables, and establish lasting connections with mentors and employees of GNB. The *Future GNB* program was built by students for students.
- Assisted newcomers, through GNB Mosaik, to find employment with GNB. Over 100 newcomers have already been hired through the GNB Mosaik pathway.
- Developed a Classification Strategy to assist departmental and human resource leaders to achieve timely classification services and improved classification resources.

- Introduced the *Pension Plan Sustainability and Transfer Act* to provide long-term sustainability of pension benefits and ensure security affordability and consistent retirement benefits across government pension plans.

## Grievances

The Employee Relations Unit is responsible for receiving the referral of unresolved grievances to adjudication, as well as further pursuing their resolution. In cases where there is no resolution, the unit is also responsible for hearings at adjudication. The following table summarizes the adjudication activity in 2023-2024.

	REFERRAL TO ADJUDICATION CARRIED FROM PREVIOUS YEARS	NEW REFERRALS TO ADJUDICATION	GRIEVANCES WITHDRAWN OR SETTLED	ADJUDICATION DECISIONS RENDERED
Part I	277	57	78	21
Part II	317	78	66	13
Part III	371	130	41	26
<b>Total</b>	<b>965</b>	<b>265</b>	<b>185</b>	<b>60</b>

## Key Performance Indicators

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

## OFFICE OF THE CHIEF INFORMATION OFFICER

### Overview

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

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

The **Digital Office (DO) Branch** includes the IT Strategy and Governance Unit, the Digital Transformation Team, the Project Management Team, and the Information Access and Privacy Unit. The branch oversees the Digital NB Strategy, *Digital New Brunswick 2.0*, government-wide innovation and technology transformation initiatives, enterprise architecture governance for all parts of government, and provincial support for compliance with the *Right to Information and Protection of Privacy Act* (RTIPPA).

The branch performs these functions through the strategic alignment process, participation on project specific steering committees, as a champion for access, privacy, and digital innovation within government, setting strategic direction, advising on and administering policy and developing strategic partnerships with internal and external stakeholders.

The specialized digital transformation team establishes government-wide digital design standards and provides innovative digital solutions for GNB departments to improve and modernize the delivery of their services.

The **Cyber Security Branch** was formed as a direct result of the focus on Cyber Security in the Digital NB Strategy. The branch performs cyber security governance, monitoring, and policy creation for GNB while also offering operational services in the areas of cyber risk assessment, forensics investigation and vulnerability analysis.

Additionally, this team manages the GNB Security Operations Centre (SOC), which is responsible for continuous protection against cyberattacks 24 hours a day, seven days a week. A Cyber Security Strategy was developed to support this work.

The **Telecommunications Strategy Branch** advocates for upgraded rural broadband and cellular services so that rural New Brunswickers can lead connected and productive lives, rural businesses can participate in the modern economy, and government can effectively and efficiently function online. The branch utilizes its relationships with the private sector, federal government departments, and other provincial departments to accomplish these goals.

The **Provincial Archives and Corporate Information Management Unit** offers public-facing services to meet the government's obligations under the *Provincial Archives Act*. To do so, it collects, preserves, and makes available for research, documents and records bearing upon the history of

New Brunswick.

The Provincial Archives provides information and authentication for Government and citizens of New Brunswick across a wide variety of sectors. Generally thought of as only serving heritage industries, the Archives is equally a supply chain for the legal, construction, tourism, local governments, non-profit, and media businesses.

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

## Highlights

- Launched access to 1,633 digitized archival photographs online, with approximately 200 new images being added weekly.
- Completed a survey on the state of Records Management across Part I departments, collecting data that will be used to improve the Corporate Information Management Unit's training and services.
- Designed and deployed a request and tracking system for digitization requests, enabling real-time statistics.
- Created and executed a system to streamline access to digitized archival school cumulative records, successfully completing 18,737 individual files.
- Launched an updated online Digital NB Strategy, *Digital New Brunswick 2.0*, for GNB employees and NB residents.
- Developed a secure generative Artificial Intelligence (AI) Proof-of-Concept (POC), ChatGNB.
- Developed a secure AI Chat Bot Proof-of-Concept (POC) to enable immediate appropriate responses for various public inquiries.
- Launched a new RTIPPA website with updated privacy and access to information resources for the public and public bodies.
- Conducted a review of Access to Information (ATI) processes across government departments, which will be used to identify opportunities for improvement.
- Rolled out cyber security training and awareness to approximately 25,000 Part II (Education) users. Bringing the total number of onboarded GNB employees to 60,000.
- Matured the GNB Vulnerability Management Program including alignment with the National Institute of Standards and Technology (NIST) framework.
- Created new Cyber Security directives aligned with NIST to be published in 2024-2025.
- Improved cyber incident response capabilities in the GNB Security Operations Centre (SOC) by aligning with the MITRE attack framework.
- Helped GNB better understand the use of generative AI from a Cyber Security perspective, including assessment of the ChatGNB and Microsoft Office 365 Copilot applications.



- Explored Responsible Generative AI for workplace productivity by developing an AI strategy draft, conducting AI vendors comparative analysis, and holding awareness sessions for responsible AI use.
- Enhanced digital service standards and tools, implementing the GNB Design System to ensure consistent user experience and high-quality digital services across departments.
- Actively engaged stakeholders in feedback and adoption to improve service delivery.
- Delivered many digital initiatives, including a Proof of Concept with the Department of Health for ePCR (electronic patient care report) synchronization, contributing to GNB.ca 3.0, launching "How Government Works," and consulting on modernizing the Atlantic Education International Policy #102 website and Elections NB content architecture.
- In partnership with Department of Transportation and Infrastructure, used new technology to measure cellular service signal strength along 15,000 kms of New Brunswick's paved roads, collecting data that will be used to find solutions to the challenges of delivering cellular service in rural areas.
- Continued to collaborate with Government of Canada and Internet Service Providers to upgrade internet services, including expanding fibre-to-the-home internet service, in rural areas.

### **Key Performance Indicators**

- Number of inquiries and service requests processed related to access to information and information privacy: 231.
- Number of Provincial Archives visitors: 2,117.
- Number of Provincial Archives research inquiries: 4,048.
- Number of records received at the Government Records Centre: 9,547 boxes in, 6,777 boxes out, 9,470 retrievals requested by departments.
- Number of requests for Digitization-to-Digitization Unit of the Provincial Archives: 165 (equalling approximately 1,500,000 images created).
- Number of Cyber Security Assessments: 21.
- Number of users trained in cyber safety: 18,214.
- Number of Digital Transformation consultations completed: 45.
- Number of government units onboarded to the GNB Design System: 12.
- Number of employees provided with responsible AI use sessions: 97.
- Number of employees provided with Generative AI use guidelines: All.

# OFFICE OF THE COMPTROLLER

## Overview

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

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

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

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

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

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

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

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

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

## Highlights

- Prepared annual reporting of Public Accounts Volumes 1 and 2.
- Led implementation of five new accounting standards including asset retirement obligations and financial instruments.
- Published quarterly reporting of senior executive travel on Open Data.

- Prepared financial information in support of quarterly fiscal updates, in cooperation with Budget and Financial Management, and Fiscal Policy and Treasury Management divisions.
- Provided reporting and support to the government audit committee.
- Conducted performance audits in support of strategic priorities.
- Participated in the annual federal, provincial, and territorial Comptrollers' conference.
- Hosted the Eastern Comptrollers' conference.
- Participated on the Government Internal Auditors Council of Canada.

### **Key Performance Indicators**

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

# TREASURY MANAGEMENT AND FISCAL POLICY

## Overview

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

The division provides policy advice, analysis, and information regarding taxation, fiscal and budget policy, intergovernmental fiscal relations, and the economy. In addition, the division provides advice and recommendations, and is involved with the analysis, design, and implementation of GNB's tax policies. It has responsibility in the development and monitoring of the budget plan and multi-year fiscal framework; coordinates the preparation and production of the annual budget speech, fiscal and economic reports; and monitors and reports on GNB's economic performance.

The division also has responsibility for economic and revenue forecasting, provision of statistical data and analysis and federal-provincial consultations with respect to tax matters, programs under the *Federal-Provincial Fiscal Arrangements Act*, and the Canada Pension Plan (CPP).

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

The **Fiscal, Economic and Statistical Analysis Branch** undertakes economic and revenue forecasting, monitoring and analysis and contributes to the protection of GNB's financial interests by providing policy advice, analysis, and information. The branch also provides socio-economic and demographic research, analysis and information services to the government and departments.

Key responsibilities of the branch include management of the multi-year fiscal framework; preparation of the budget speech and related documents; fiscal and economic reports; monitoring and reporting on the budget plan; and coordinating GNB's overall revenue forecast. It is also involved in intergovernmental consultations on major federal transfer programs, including equalization, health, and social program transfers and in the ongoing maintenance of such programs, as well as intergovernmental consultations on the CPP.

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

The **Capital Markets Branch** is responsible for developing annual long-term debt borrowing strategies and securing, negotiating, executing, settling, and reporting of debenture debt. This includes execution and management of related instruments as necessary, such as interest rate and foreign currency hedges, derivatives, and hedges. Integral to debt management are ongoing stakeholder and investor relations and communications.

The branch is responsible for developing policies, strategies, investing and reporting for sinking and trust funds and providing financial and accounting policy analysis and advice. The branch is also the liaison with credit rating agencies.

The **Banking and Cash Management Branch** is responsible for the management and reconciliation of the cash flow for the Consolidated Fund and various dedicated funds. The branch acts as the receiver of revenue for GNB, initiates foreign exchange transactions, issues short-term debt in the form of Treasury bills, negotiates and manages banking arrangements, operates Crown financing corporations, forecasts, and monitors Service of the Public Debt, ensures interest and principal payments on debt are made on a timely basis, and provides financial policy analysis and advice.

## Highlights

- Managed the negotiation, structure, execution, and settlement in raising approximately \$1.8 billion through six long-term debenture financings.
- Released the 2022 Economy in Review, quarterly economic and fiscal updates, pre-budget consultation paper and the 2023-2024 Budget and related documents.
- Involved with key government files including the housing strategy and affordability.
- Negotiated a new Reciprocal Taxation Agreement (RTA) between Canada and New Brunswick, with the agreement effective April 1, 2024.
- Negotiated a Coordinated Vaping Taxation Agreement with the Government of Canada, with tentative implementation date of January 1, 2025.
- Supported the development of taxation legislation including the elimination of the province's carbon tax; provincial property tax rate reduction for nursing homes, senior citizens' homes, and special care homes; new provincial non-refundable tax credits for volunteer firefighters and search and rescue volunteers; enhancement of the low-income seniors' benefit; and enhanced flexibility to deliver provincial benefits and access tax filer data.

## BUDGET AND FINANCIAL MANAGEMENT

### Overview

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

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

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

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

### Highlights

- Coordinated the preparation of the 2024-2025 Capital Estimates tabled on November 28, 2023, and the 2024-2025 Main Estimates tabled on March 19, 2024.
- Supported the Treasury Management and Fiscal Policy Division in the preparation of the budget speech.
- Prepared quarterly fiscal updates in cooperation with the Treasury Management and Fiscal Policy Division and the Office of the Comptroller; and completed the expenditure analysis to prepare the major variance section of the province's financial statements.
- Provided secretariat services to approximately 75 Treasury Board meetings, including several joint meetings with other Cabinet Committees resulting in 304 decisions being issued to departments and agencies. This compares to 90 Treasury Board meetings and 364 decisions being issued the previous year.

## REVENUE ADMINISTRATION

### Overview

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

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

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

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

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

### Highlights

- Extended and expanded the temporary property tax relief program for 2024. The program was available in 2022 and 2023 for non-residential properties and apartment buildings with four units or more that had annual property assessment increases greater than 10%. The program has been extended to include all properties for 2024 and applies to the provincial and local portions of property tax, excluding recent sales, new construction, major improvements, or property values set by legislation. Property tax relief was provided to 51,000 properties totaling \$26.1M.
- Focused on assisting taxpayers with specific questions related to revenue administration and answered 40,085 calls with a focus on one call resolution to the taxpayer.

- Provided the research and tax interpretation required by the Tax Commissioner to render decisions on 135 tax objections and the Minister Designate to render decisions on 11 tax appeals.
- Approved 84 companies through the Small Business Investor Tax Credit (SBITC) program for projects totaling over \$30M, creating a potential for over \$15M in tax credits to be issued. The Audit unit also completed 483 SBITC annual restricted audits.
- Completed 581 investigations and 1,348 audits during the year for the Tangible Personal Property Tax and the Provincial Vehicle Tax under the provincial *Harmonized Sales Tax Act*. As a result of this work, \$1.53M in additional taxes were assessed.



# ENTERPRISE RESOURCE PLANNING

## Overview

The mission of the **Enterprise Resource Planning (ERP) Unit** is the successful implementation of business transformation that is focused on taking a common approach to business processes, technology, and information in the areas of finance, human resources, payroll, procurement, and some operational functions. This is for all departments (Part I), school districts (Part II), and CCNB/NBCC (Part IV).

The **ERP** team is a blend of employees from across GNB, local contracted resources, and resources provided by the project implementation partner, IBM. Working as a cohesive unit, the team is focused on delivering on the vision of *“timely access to information that drives decision making”*.

The team consists of GNB business subject matter experts, information technology professionals, data specialists, support staff, change management practitioners, and project management professionals.

Once fully implemented\*, the ERP project will:

- help to provide key information required to measure financial results and support analysis through an integrated solution that connects government operations (for example, to easily understand what vendors may owe money to GNB but are submitting invoices for payment);
- allow employees and vendors to access and manage their own information through self-service options;
- support openness and transparency by providing access to any information required to run the business of GNB in a usable format; and
- provide a foundation for value for money decision-making by providing timely and accurate information to decision makers.

*\*The project is scheduled to run till end of fiscal year 2025-2026. Timelines are always being reviewed.*

## Highlights

- Successfully implemented human resources, payroll, and expenses for part of Service New Brunswick and Kings Landing. As well as the quarterly forecasting for the budget process for Part I, Part II, and CCNB/NBCC.
- Continued to support previous releases delivered by the project such as Accounts Payable for Part I, Legislative Assembly and CCNB/NBCC and Project Costing for the Department of Environment and Local Government, Planning and Budgeting (Part I, Part II and CCNB/NBCC Ordinary Budget).
- Worked on the solution and processes for three school districts (ASD-E, ASD-W and DSFS-S) for human resources, payroll, and expenses.

## FINANCIAL INFORMATION

	TOTAL BUDGET *	2023-24 ACTUALS	VARIANCE	% OF BUDGET
OCHRO	6,730,000	6,543,518	186,482	97%
OOC	3,237,000	2,566,723	670,277	79%
OCIO	8,168,000	7,452,259	715,741	91%
Budget and Financial Management	907,000	834,080	72,920	92%
Corporate Services & PAS	6,349,000	6,483,621	-134,621	102%
Treasury Management & Fiscal Policy	2,865,000	2,627,738	237,262	92%
Revenue Administration	64,719,000	17,486,812	47,232,188	27%
<b>Finance and Treasury Board</b>	<b>92,975,000</b>	<b>43,994,751</b>	<b>48,980,249</b>	<b>47%</b>

*\*Includes appropriation transfers*

## SUMMARY OF STAFFING ACTIVITY

Pursuant to section 4 of the *Civil Service Act*, the Secretary to Treasury Board delegates staffing to each Deputy Head for his or her respective department(s). Please find below a summary of the staffing activity for 2022-2023 for Finance and Treasury Board.

NUMBER OF PERMANENT AND TEMPORARY EMPLOYEES AS OF DEC. 31 OF EACH YEAR		
EMPLOYEE TYPE	2022	2023
Permanent	314	316
Temporary	65	75
<b>TOTAL</b>	<b>379</b>	<b>391</b>

The department advertised 60 competitions, including 56 open (public) competitions and four closed (internal) competitions.

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

APPOINTMENT TYPE	APPOINTMENT DESCRIPTION	SECTION OF THE CIVIL SERVICE ACT	NUMBER
Specialized Professional, Scientific or Technical	An appointment may be made without competition when a position requires: <ul style="list-style-type: none"> <li>a high degree of expertise and training</li> <li>a high degree of technical skill</li> <li>recognized experts in their field</li> </ul>	15(1)	0
Equal Employment Opportunity Program	Provides Indigenous Peoples, persons with disabilities and members of a visible minority group with equal access to employment, training and advancement opportunities.	16(1)(a)	0
Department 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.	16(1)(b)	18

APPOINTMENT TYPE	APPOINTMENT DESCRIPTION	SECTION OF THE CIVIL SERVICE ACT	NUMBER
Lateral transfer	The GNB transfer process facilitates the transfer of employees from within Part I, II (school districts) and III (hospital authorities) of the Public Service.	16(1) or 16(1)(c)	7
Regular appointment of casual/temporary	An individual hired on a casual or temporary basis under section 17 may be appointed without competition to a regular properly classified position within the Civil Service.	16(1)(d)(i)	9
Regular appointment of students/ apprentices	Summer students, university or community college co-op students or apprentices may be appointed without competition to an entry level position within the Civil Service.	16(1)(d)(ii)	0

Pursuant to section 33 of the *Civil Service Act*, zero complaints alleging favouritism were made to the Deputy Head of Finance and Treasury Board and zero complaints were submitted to the Ombud.

## SUMMARY OF LEGISLATION AND LEGISLATIVE ACTIVITY

BILL #	NAME OF LEGISLATION	DATE OF ROYAL ASSENT	SUMMARY OF CHANGES
29	<i>Financial Advisors and Financial Planners Title Protection Act</i> <a href="#">Chapter-3.pdf (gnb.ca)</a>	June 16, 2023	New legislation to set minimum standards for education and knowledge for professionals that give financial advice; reserve the titles “Financial Planner” and “Financial Advisor” for trained professionals; and improve NB’s approach to regulating financial advice, consistent with measures that have been taken in other parts of Canada.
38	<i>An Act to Amend the Gasoline and Motive Fuel Tax Act</i> <a href="#">ChapterG-3.pdf (gnb.ca)</a>	June 16, 2023	Amendments to the <i>Gasoline and Motive Fuel Tax Act</i> to eliminate the provincial carbon tax effective July 1, 2023, upon implementation of the federal carbon tax backstop.
50	<i>Supplementary Appropriations Act 2021-2022 (1)</i> <a href="#">Chap-22.pdf (gnb.ca)</a>	June 16, 2023	From the Consolidated Fund a sum not exceeding in the whole \$37,686,520.10 to be applied towards defraying the several charges and expenses of the public service, not otherwise provided for, from April 1, 2021, to March 31, 2022.
51	<i>Appropriations Act 2023-2024</i> <a href="#">Chap-23.pdf (gnb.ca)</a>	June 16, 2023	From the Consolidated Fund a sum not exceeding in the whole \$11,042,859,000 to be applied towards defraying the several charges and expenses of the public service, not otherwise provided for, from April 1, 2023, to March 31, 2024.

BILL #	NAME OF LEGISLATION	DATE OF ROYAL ASSENT	SUMMARY OF CHANGES
5	<i>An Act to Amend the Real Property Tax Act</i> <a href="#">ChapterR-2.pdf (gnb.ca)</a>	December 13, 2023	Amendments to the <i>Real Property Tax Act</i> to ensure that nursing homes, senior citizens' homes and special care homes are subject to the provincial non-owner-occupied residential property tax rate of \$0.5617 per \$100 of assessment effective for the 2024 and subsequent taxation years.
17	<i>Pension Plan Sustainability and Transfer Act</i> <a href="#">Chapter-42.pdf (gnb.ca)</a>	December 13, 2023	New legislation to establish a legislative framework to facilitate the transfer of affected pension plans to the existing New Brunswick public sector shared risk plans; improve the long-term sustainability, security, and affordability of pension benefits for the benefit of beneficiaries; and provide for pension plan arrangements that are consistent with pension plan arrangements that are offered in the Public Service.

NAME OF REGULATION	EFFECTIVE DATE	SUMMARY OF CHANGES
Regulation 2023-40 under the <i>Gasoline and Motive Fuel Tax Act</i> <a href="#">2023-40.pdf (gnb.ca)</a>	June 29, 2023	Amendment to General to reflect the elimination of New Brunswick's carbon-emitting products tax.
Regulation 2023-41 under the <i>Revenue Administration Act</i> <a href="#">2023-41.pdf (gnb.ca)</a>	June 29, 2023	Amendment to General to reflect the elimination of New Brunswick's carbon-emitting products tax.
Regulation 2023-57 under the <i>Financial Administration Act</i> <a href="#">2023-57.pdf (gnb.ca)</a>	October 19, 2023	Amendment to Fees for the Firearm Safety and Conservation Education Program to eliminate fees for minors taking the trapper education course.

NAME OF REGULATION	EFFECTIVE DATE	SUMMARY OF CHANGES
Regulation 2024-3 under the <i>Pension Plan Sustainability and Transfer Act</i> <a href="#">2024-3.pdf (gnb.ca)</a>	January 25, 2024	Regulation to set out five defined benefit pension plans to be immediately subject to the <i>Pension Plan Sustainability and Transfer Act</i> , along with parties to each pension transfer negotiation and applicable timeline requirements.

The acts for which the department was responsible in 2023-2024 may be found at:  
<https://laws.gnb.ca/en/bycategory/cs?categoryId=departmentId&itemId=finance>.

# SUMMARY OF OFFICIAL LANGUAGES ACTIVITIES

## Introduction

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

## Focus 1

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

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

## Focus 2

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

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

## Focus 3

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

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



#### **Focus 4**

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

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

#### **Conclusion**

Official Languages continues to be a priority of Finance and Treasury Board. Discussions with the Department of Intergovernmental Affairs continue to identify priorities associated with Official Languages.

# SUMMARY OF RECOMMENDATIONS FROM THE OFFICE OF THE AUDITOR GENERAL

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

NAME AND YEAR OF AUDIT AREA WITH LINK TO ONLINE DOCUMENT	RECOMMENDATIONS
	TOTAL
Volume II – Performance Audit 2023 (issued December 2023) <a href="https://www.agnb-vgnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2023V2/Agrepe.pdf">https://www.agnb-vgnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2023V2/Agrepe.pdf</a>	1
Volume III – Financial Audit 2022 (issued November 2022) <a href="https://www.agnb-vgnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2022V3/Agrepe.pdf">https://www.agnb-vgnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2022V3/Agrepe.pdf</a>	9
Volume I – Performance Audit 2022 (issued June 2022) <a href="https://www.agnb-vgnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2022V1/Agrepe.pdf">https://www.agnb-vgnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2022V1/Agrepe.pdf</a>	14

IMPLEMENTED RECOMMENDATIONS	ACTIONS TAKEN
<p><b>Volume II – Financial Audit 2023 (issued December 2023) – Chapter 2</b></p> <p>2.33 Develop a business case for the use of alternative payment methodologies outside the <i>Workers’ Compensation Act</i>. Such documentation should include an analysis of the benefits provided, costs to government, employee equity and program outcomes.</p>	<p>Finance and Treasury Board will complete an analysis of the payment methodologies for GNB employees receiving loss of earnings (salary continuation or 85%) while on approved claim. The analysis will include benefits provided to injured workers, costs to government and any implications to collective bargaining. The analysis will also look at program outcomes across the Parts and any correlation or impact from prevention programming and return to work initiatives in the respective Parts. The analysis will align with work in progress to revise the GNB policy on Workers Compensation, AD-3109. This analysis is not intended to prescribe a change to the current payment methodologies.</p> <p>This recommendation is underway.</p>

IMPLEMENTED RECOMMENDATIONS	ACTIONS TAKEN
<p><b>Volume III – Financial Audit 2022 (issued November 2022) – Chapter 4</b></p> <p>4.15 We recommend the Office of the Comptroller continue to update and improve its accounting analysis for NB Power to include items such as:</p> <ul style="list-style-type: none"> <li>• NB Power’s forecasts of net earnings;</li> <li>• estimated costs related to refurbishing the Mactaquac dam;</li> <li>• the target date to meet the 80/20 debt-to-equity ratio required by the <i>Electricity Act</i>; and</li> <li>• the impact of changes to the <i>Electricity Act</i>.</li> </ul>	<p>The Office of the Comptroller updated the accounting analysis for NB Power’s classification as a Government Business Enterprise, for both the March 31, 2023 and March 31, 2024 fiscal years.</p> <p>This recommendation is underway.</p>
<p><b>Volume III – Financial Audit 2022 (issued November 2022) – Chapter 4</b></p> <p>4.26 We recommend the Office of the Comptroller review Vestcor’s planned SOC 1 Type 2 report on controls covering the period of January 1, 2022, to December 31, 2022, before the 2022-2023 public accounts audit.</p> <p>4.27 We also recommend the Office of the Comptroller follow up on any exceptions or irregularities noted in the report, especially any found to relate to entities within the government reporting entity.</p>	<p>The SOC 1 Type 2 report was obtained from Vestcor and provided to the Auditor General as part of the 2022-2023 and 2023-2024 public accounts audits.</p> <p>This recommendation is complete.</p>
<p><b>Volume III – Financial Audit 2022 (issued November 2022) – Chapter 4</b></p> <p>4.31 We recommend the Office of the Comptroller (in conjunction with the Department of Finance and Treasury Board) review, and update as necessary, Administration Manual Policies AD-6402 – Approval of Payments and AD-6405 – Purchase Card to reflect current processes and technology.</p>	<p>Updated policy AD-6402 has been added to the Administration Manual.</p> <p>This recommendation is complete.</p>

IMPLEMENTED RECOMMENDATIONS	ACTIONS TAKEN
<p><b>Volume III – Financial Audit 2022 (issued November 2022) – Chapter 4</b></p> <p>4.32 We recommend the Office of the Comptroller educate departments on what is required under these updated policies, especially with regards to external payment systems.</p>	<p>Training has been provided to Oracle Fusion users as part of the project implementation. The government intranet contains an Enterprise Resource Planning site which provides user guides, job aids and training videos explaining procedures and processes to be followed in the new Oracle Fusion systems, including those related to payments.</p> <p>This recommendation is complete.</p>
<p><b>Volume III – Financial Audit 2022 (issued November 2022) – Chapter 4</b></p> <p>4.36 We recommend the Office of the Comptroller, in conjunction with government departments, ensure transactions are properly accounted for and year-end account reconciliations are properly prepared.</p>	<p>The Office of the Comptroller recognizes there are areas for improvement in the preparation of account reconciliations and in accounting for unusual transactions. As noted by the Office of the Auditor General, while there were some issues with accounting for particular transactions this year, they did not result in material misstatements to the consolidated financial statements.</p> <p>The Office of the Comptroller will continue to work with departments, providing additional guidance and/or training where relevant and appropriate, with a focus toward continuous improvement.</p> <p>This recommendation is underway.</p>
<p><b>Volume III – Financial Audit 2022 (issued November 2022) – Chapter 4</b></p> <p>4.39 We again recommend the Office of the Comptroller take the lead to amend the <i>Financial Administration Act</i> and develop a timeline to complete this work in 2023.</p>	<p>Amendments to the <i>Financial Administration Act</i> received royal assent on June 7, 2024.</p> <p>This recommendation is complete.</p>
<p><b>Volume III – Financial Audit 2022 (issued November 2022) – Chapter 4</b></p> <p>4.56 We recommend the Department (of Finance and Treasury Board) ensure an additional level of review is in place either internally or externally by Office of the Comptroller when accounting for new or unusual property tax transactions. Evidence of this review should be retained for audit purposes.</p>	<p>This change has been implemented and the Office of the Comptroller is consulted when there are unusual transactions.</p> <p>This recommendation is complete.</p>

IMPLEMENTED RECOMMENDATIONS	ACTIONS TAKEN
<p><b>Volume I – Performance Audit 2022 (issued June 2022) – Chapter 3</b></p> <p>3.32 We recommend the Department of Finance and Treasury Board re-evaluate the Plan’s operational structure to determine whether there is a more effective governance model.</p>	<p>Finance and Treasury Board is satisfied with the current operational structure. Although there may be possible alternate options, the current structure is intended to balance governments' authority, the voice of the employee and employer, and responsible spending. No further action will be taken on this recommendation.</p> <p>This recommendation is complete.</p>
<p><b>Volume I – Performance Audit 2022 (issued June 2022) – Chapter 3</b></p> <p>3.33 We recommend the Department of Finance and Treasury Board, informed by the outcome of recommendation 3.32 above:</p> <ul style="list-style-type: none"> <li>• update the operating structure of the Plan to include all parties involved in Plan administration;</li> <li>• document and communicate the roles and responsibilities of all parties; and</li> <li>• ensure policies and procedures are documented, approved and followed.</li> </ul>	<p>The new governance policy was approved by Standing Committee on Insured Benefits and will be submitted to Treasury Board for review and approval.</p> <p>This recommendation is underway.</p>
<p><b>Volume I – Performance Audit 2022 (issued June 2022) – Chapter 3</b></p> <p>3.43 We recommend the Department of Finance and Treasury Board assess the Plan’s design and implement options that would avoid carrying large deficit balances and the associated interest costs.</p>	<p>Standing Committee on Insured Benefits will jointly work with Medavie Blue Cross to analyze the projected forecast and continue to make recommendations for plan design changes or premium adjustments as required.</p> <p>This recommendation is complete.</p>

IMPLEMENTED RECOMMENDATIONS	ACTIONS TAKEN
<p><b>Volume I – Performance Audit 2022 (issued June 2022) – Chapter 3</b></p> <p>3.48 We recommend the Department of Finance and Treasury Board develop and implement a cost containment strategy to stabilize costs while ensuring future sustainability of the Plan.</p>	<p>The new governance policy was approved by Standing Committee on Insured Benefits and will be submitted to Treasury Board for review and approval.</p> <p>This recommendation is underway.</p>
<p><b>Volume I – Performance Audit 2022 (issued June 2022) – Chapter 3</b></p> <p>3.53 We recommend the Department of Finance and Treasury Board in consultation with the Standing Committee on Insured Benefits, establish a risk management process, including an independent assessment of third-party risk management practices.</p>	<p>Discussions have been initiated with Vestcor. Discussions with the Office of the Comptroller have not commenced.</p> <p>This recommendation is underway.</p>
<p><b>Volume I – Performance Audit 2022 (issued June 2022) – Chapter 3</b></p> <p>3.65 We recommend the Department of Finance and Treasury Board in collaboration with the Standing Committee on Insured Benefits:</p> <ul style="list-style-type: none"> <li>• clarify the cost allocation among the different benefit plans administered by Vestcor; and</li> <li>• ensure Vestcor expenditures are eligible and accurate prior to payment</li> </ul>	<p>Discussions with the Office of the Comptroller have not commenced.</p> <p>This recommendation is underway.</p>

IMPLEMENTED RECOMMENDATIONS	ACTIONS TAKEN
<p><b>Volume I – Performance Audit 2022 (issued June 2022) – Chapter 3</b></p> <p>3.72 We recommend the Department of Finance and Treasury Board in collaboration with the Standing Committee on Insured Benefits, establish and communicate performance objectives with specific metrics to measure Plan performance, including third-party contracts.</p>	<p>Negotiations with a third-party administrator have not started.</p> <p>This recommendation is underway.</p>
<p><b>Volume I – Performance Audit 2022 (issued June 2022) – Chapter 3</b></p> <p>3.73 We recommend the Department of Finance and Treasury Board regularly report on Plan performance to key stakeholders, such as the Plan Sponsor and Plan members.</p>	<p>This recommendation is complete.</p>
<p><b>Volume I – Performance Audit 2022 (issued June 2022) – Chapter 3</b></p> <p>3.76 We recommend the Department of Finance and Treasury Board evaluate whether the Administrative Services Only arrangement continues to provide best value for money for the Plan Sponsor and Plan members.</p>	<p>This recommendation is complete.</p>
<p><b>Volume I – Performance Audit 2022 (issued June 2022) – Chapter 3</b></p> <p>3.78 We recommend the Department of Finance and Treasury Board verify the financial information reported in the Plan's annual renewal report, before relying upon it for recommended Plan changes.</p>	<p>This recommendation is complete.</p>

IMPLEMENTED RECOMMENDATIONS	ACTIONS TAKEN
<p><b>Volume I – Performance Audit 2022 (issued June 2022) – Chapter 3</b></p> <p>3.80 We recommend the Department of Finance and Treasury Board analyze claims data periodically to identify:</p> <ul style="list-style-type: none"> <li>• unusual claim patterns; and</li> <li>• suspected fraud or other types of anomalies.</li> </ul>	<p>Medavie Blue Cross to present on risk management and mitigation, claims monitoring, and unusual claims annually to Standing Committee on Insured Benefits.</p> <p>Discussions with internal audit team have not commenced.</p> <p>This recommendation is underway.</p>
<p><b>Volume I – Performance Audit 2022 (issued June 2022) – Chapter 3</b></p> <p>3.82 We recommend the Department of Finance and Treasury Board implement a process whereby conflict of interest is declared at least annually, by all third parties involved with the Plan.</p>	<p>The new governance policy includes the conflict-of-interest policy. It was approved by Standing Committee on Insured Benefits and will be submitted to Treasury Board for review and approval.</p> <p>This recommendation is underway.</p>
<p><b>Volume I – Performance Audit 2022 (issued June 2022) – Chapter 3</b></p> <p>3.85 We recommend the Department of Finance and Treasury Board benchmark Plan performance against relevant industry benefit data.</p>	<p>A sub-committee will be recommended for next steps.</p> <p>This recommendation is underway.</p>



RECOMMENDATIONS NOT IMPLEMENTED	CONSIDERATIONS
<p><b>Volume I – Performance Audit 2022 (issued June 2022) – Chapter 3</b></p> <p>3.62 We recommend the Department of Finance and Treasury Board evaluate whether the Plan administration contract with Vestcor provides best value for money, such as by completing a Request for Information for Vestcor’s services.</p>	<p>The Vestcor contract will be evaluated in accordance with GNB Procurement policies in 2025.</p>
<p><b>Volume III – Financial Audit 2022 (issued November 2022) – Chapter 4</b></p> <p>4.23 We again recommend the Office of the Comptroller work with Vestcor to allow the Auditor General unrestricted access to pension plan information including access to Vestcor Investment Entities.</p>	<p>Through legislation, Vestcor is not an agent of the Crown and was established to operate independently of government. The Office of the Comptroller understands that there is no plan to change legislation to allow the Auditor General unrestricted access to Vestcor.</p>

**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
<p>Volume I – Performance Audit 2021 (issued October 2021)  <a href="https://www2.gnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2021v1/Agrepe.pdf">https://www2.gnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2021v1/Agrepe.pdf</a></p>	5	5
<p>Volume II – Performance Audit 2021 (issued February 2022)  <a href="https://www2.gnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2021v2/agrepe.pdf">https://www2.gnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2021v2/agrepe.pdf</a></p>	1	1
<p>Volume III – Financial Audit 2021 (issued February 2022)  <a href="https://www2.gnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2021v3/agrepe.pdf">https://www2.gnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2021v3/agrepe.pdf</a></p>	9	7
<p>Volume II – Performance Audit 2020 (issued February 2021)  <a href="https://www.agnb-vgnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2020V2/Agrepe.pdf">https://www.agnb-vgnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2020V2/Agrepe.pdf</a></p>	4	1

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

**REPORT ON THE PUBLIC INTEREST DISCLOSURE ACT**

As provided under section 18(1) of the *Public Interest Disclosure Act*, the chief executive shall prepare a report of any disclosures of wrongdoing that have been made to a supervisor or designated officer of the portion of the public service for which the chief executive officer is responsible. The Department of Finance and Treasury Board received no disclosures of wrongdoing in the 2023-2024 fiscal year.