

OFFICE OF THE AUDITOR GENERAL

# 2024-25 Performance Report

**2025 AGNB**  
Performance Report







2025 AGNB ANNUAL PERFORMANCE REPORT HIGHLIGHTS

	Our strategic plan outlines how the Office will achieve its vision and mission
<p>8 strategic priorities</p> <p>↓</p> <p>3 goals</p> <p>↓</p> <p>9 performance targets</p>	
	8/9 performance targets met

# Background

Our strategic plan (2023-2028) outlines what the Office has identified as strategic goals and priorities to achieve its vision and mission. The plan provides a foundation for the Office's business plan and performance report, as it provides the performance measures we strive to fulfill in advancing excellence in the public sector through our work.

This report measures our performance against our targets relating to the following goals:

- Focus on the most relevant audit areas
- Sustain an engaged work force
- Deliver quality audits on a timely basis

Our strategic plan and 2024-25 audited financial statements can be found at [www.agnb-vgnb.ca](http://www.agnb-vgnb.ca)

## Focus on the Most Relevant Audit Areas

### **SURVEY PUBLIC ACCOUNTS COMMITTEE MEMBERS SEMI-ANNUALLY FOR FEEDBACK**

*2024/2025: The Office surveyed Public Accounts Committee Members semi-annually for feedback.*

### **REPORTING TO THE STANDING COMMITTEE ON PUBLIC ACCOUNTS A MINIMUM OF TWICE PER YEAR**

*2024/2025: The Office reported to the Standing Committee on Public Accounts twice during the year.*

### **GOVERNMENT ACTS ON 80% OF OUR RECOMMENDATIONS**

*2025: Government implemented 74% of our recommendations. We will continue to work with the Public Accounts Committee and departments to encourage implementation of our recommendations. Additionally, we will continue to evaluate our internal processes to ensure our recommendations focus on the most relevant audit areas.*

*2024: Government implemented 73% of our recommendations as reported in our 2024 follow up chapter.*

**80% OF AUDITEE RESPONDENTS TO POST AUDIT SURVEYS VIEW THE OFFICE'S WORK AS ADDED VALUE AND ARE SATISFIED WITH OUR WORK**

*2025: 100% of auditee respondents reported that our work was added value and satisfactory.*

*2024: Auditee perception surveys reported an overall satisfaction rate of 91%.*

**80% OF PUBLIC ACCOUNTS COMMITTEE RESPONDENTS TO POST AUDIT SURVEYS VIEW THE OFFICE'S WORK AS ADDED VALUE AND ARE SATISFIED WITH OUR WORK**

*2025: 100% of Public Accounts Committee respondents reported that our work was added value and satisfactory.*

*2024: MLA perception surveys reported an overall satisfaction rate of 97%.*

# Sustain an Engaged Work Force

**ANNUALLY RETAIN 85% OF EMPLOYEES**

*2024/2025: The Office met the target for retaining 85% of employees.*

**A MINIMUM OF 5% OF EMPLOYEE WORK HOURS ARE SPENT ON ANNUAL TRAINING AND DEVELOPMENT**

*2024/2025: The Office met the target of providing employees with training equal to a minimum of 5% of work hours.*

**AT LEAST 80% EXPRESS POSITIVE ENGAGEMENT IN THE OFFICE (PERIODIC EMPLOYEE ENGAGEMENT SURVEY)**

*2025: The Office conducted a formalized employee engagement survey in 2024. Engagement continues to be high, as demonstrated by a high employee retention rate, audit deadlines being met, and an overall positive work culture.*

*2024: The Office conducted an employee engagement survey and met the target of 80% positive engagement.*

# Deliver Quality Audits on a Timely Basis

## MEET EVOLVING PROFESSIONAL STANDARDS

The Office will perform internal file monitoring with a goal of at least one financial audit review and one performance audit review completed each year.

*2025: The Office conducted an internal review of a financial statement audit file during the year and had one performance audit file reviewed by a jurisdiction that is part of the Peer Review Committee of the Canadian Council of Legislative Auditors.*

*2024: The Office performed an internal review of a performance audit during the year and had two financial statement audit files reviewed as part of the Peer Review Committee of the Canadian Council of Legislative Auditors. In addition, the Chartered Professional Accountants of New Brunswick performed a practice inspection, and there were no significant issues identified.*

## MANAGES RESOURCES BASED ON DEADLINES

The Office schedules reporting to the Public Accounts Committee of the Legislative Assembly regularly (semi-annually) upon completion of its reports on the results of its work.

*2024/2025: The Office scheduled reporting to the Public Accounts Committee upon completion of its reports.*

The Office establishes deadlines when planning each performance audit. For financial statement audits, the Office sets planned dates consistent with the statutory or agreed upon deadlines.

*2024/2025: The Office established deadlines when planning each performance audit. The Office established deadlines and set planned dates consistent with statutory or agreed upon deadlines.*

## REVIEW, REFRESH AND REFINE OFFICE PROCESSES

On an annual basis, the Office will select and review one significant internal process to ensure efficiencies are attained and best practices are utilized while maintaining quality.

*2025: Automation improvements were designed and integrated into audit methodologies. The Office also adopted artificial intelligence into administrative processes, resulting in improved efficiency.*

*2024: New audit methodologies for performance and financial audits were developed and implemented. The Office developed enhanced reporting templates and checklists to include referencing to CSAE 3001 standards.*