
Reflections of the Auditor General



The following comments are made further to my reviews of various Departments and Crown agencies for the year ended 31 March 2005. The report covers a variety of matters and is provided to the Members of the House of Assembly for their consideration. The purpose of the Office of the Auditor General as outlined in the Mission Statement is “... *to promote accountability and encourage positive change in the stewardship, management and use of public resources.*” Corrective action on the issues identified in this report will further that goal.

Inconsistent Compensation Practices - (Part 2.1)

Each year I continue to see many examples of inconsistent compensation practices among Government entities. My Office has been reporting such inconsistencies since the early 1990s and yet nothing seems to change. Discussions with officials of Executive Council indicated that, with certain exceptions, there has been no clear policy direction on the extent of conformity required by boards, agencies and commissions with Government compensation practices.

Of particular concern is that many of the inconsistencies relate to the more senior officials at the entities. Furthermore, in these instances the senior officials are often aware of the inconsistencies and in many instances (such as the school boards and hospital boards), even though they were told to stop such practices, they continue to take the higher benefits. From my discussions with many senior officials at Government entities I get the sense that these officials feel justified in their actions and have an attitude that - if the other board can do it then so can they. It is my opinion that the inconsistent compensation practices continue because there is no consequence of doing so.

In addition, Newfoundland and Labrador Hydro and Memorial University of Newfoundland have salary levels which are not consistent with those established for Government departments. Although Government and each of these entities use a job classification system, instances of higher pay for similar work (i.e. a compensation inconsistency) occur as a result of different compensation standards.

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Central West Health Corporation - (Part 2.10)

I have concerns with Central West Health Corporation's financial management practices. A lack of Corporation policy, as well as a lack of adherence to Government policy, has led to questionable transactions.

There were significant inconsistencies between the Corporation's compensation practices and those of Government - there were 10 instances where 7 employees received a total of \$134,500 pay in lieu of taking 2,835.5 hours of paid leave, overtime during the public sector strike was paid at double time instead of time and one-half and 8 management staff received excess payments of \$48,000, unrecorded compensation of \$5,000 for 1 employee, and incorrectly applied salary differential to 1 senior employee totaling \$92,373 - this employee was also overpaid \$167,533 in termination benefits. Another senior employee received \$102,000 in redundancy pay as a result of a costly management decision.

I found 6 instances of non-compliance with the *Public Tender Act* totaling \$382,000. Included in the 6 instances were 3 vehicles costing \$55,475 which were acquired, without the required public tender, from a company owned by a Board member.

I also found expenditure issues related to inadequate documentation, non-compliance with Corporation policy, inconsistencies with Government policy, and claims for ineligible expenditures. For example, inappropriate moving expenses claimed included purchases of two wide-screen televisions - \$8,325, digital camcorder - \$1,638, global positioning system - \$1,146, down payment on a house - \$5,897, and a house progress payment - \$24,000.

Newfoundland and Labrador Prescription Drug Program - (Part 2.11)

While new drug therapies, higher per capita drug usage and the Province's aging population are significant factors in the dramatic increase in drug costs, I am concerned that poor management practices at the Department of Health and Community Services are not ensuring that program costs are minimized. In the past 9 years, although clients decreased 17% from 112,206 to 93,284, costs have increased 92% and in 2005 totaled \$101.9 million. This program is the only one in Canada without specific legislation to guide its operations.

Unlike other provinces, there is no on-line, real-time claims system to provide timely information required to take advantage of lower drug prices related to "deeming" drugs within therapeutic classes as having equal health benefits, thereby setting the price for that class at a lower or median level. Of the 19 drugs we sampled, the Province paid \$754,000 more for 2 drugs than it would have had it deemed the drugs in this class as having equal health benefits and a set class price. There is no program to

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educate doctors on new drugs or to provide them with information on prescribing patterns relative to their peers. The Department's internal audit work is diminished because of the lack of cooperation from pharmacies.

There are two components to prescription drug abuse - client abuse and indiscriminate prescribing by physicians. Prescription drug abuse has been documented back as far as 1988; however, although there were some initiatives to deal with abuse by clients, it was not until the health and safety concerns related to OxyContin became public that anything happened regarding indiscriminate prescribing by physicians. I found that 11 general practitioners have been on the top 10 list of prescribers of narcotics and other controlled drugs since 2002 and write from 25 to 50 times as many prescriptions as most of their peers. The Department was not proactive in dealing with the small number of general practitioners suspected of indiscriminate prescribing. Furthermore, when information was provided to the Newfoundland Medical Board (NMB), the NMB in the final OxyContin Task Force Report indicated that, due to the Board's interpretation of its legislation, "*it [NMB] is limited in its ability to fulfill its mandate of public protection*".

Royal Newfoundland Constabulary - (Part 2.18)

My review identified a number of concerns regarding administrative practices at the Royal Newfoundland Constabulary (RNC). These concerns included:

Planning and Reporting: The RNC's long-term strategic plan, which expired in 2004, has not been updated and a system to report on plan objectives has not been implemented. As well, division operational plans and a multi-year training plan have not been developed, and required quarterly quality reviews were not always submitted by Divisions.

Human Resource Management: The RNC does not have a system in place to monitor time spent by members on administrative police tasks. Four lap top computers purchased in 2002 for use in police cars, to enter investigative information and prepare police reports and allow members to reduce administrative time, were never installed. The ratio of members to civilian staff at the RNC, at 4.06:1, is higher than the Canadian national average of 2.70:1 (which means that members, at higher pay rates, have to do more administrative or non-operational work). Using fewer police resources to perform administrative work would free up members to perform core police functions and be more cost effective. As well, overtime costs, projected by the RNC to total \$2.8 million for 2005-06, continue to increase and processes put in place by the RNC to monitor and

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control these costs are not being followed. Furthermore, the issues of significant sick leave among members and the link between sick leave and overtime continue to be a concern.

Purchasing and Tendering: The RNC contravened the *Public Tender Act* - of 42 purchases in excess of \$10,000, 7 totaling \$362,889 were not publicly tendered. The *Financial Administration Act* was also contravened in 15 instances where goods and services were ordered without encumbering funds. In addition, purchase orders are sometimes prepared after the receipt of goods and services and related invoices, and in some instances documentation to support payments was inadequate.

Information Technology: The RNC does not have a formal disaster recovery plan in place for all computer systems, and weaknesses were identified with backup of electronic data. In addition, review and approval of network modifications and security issues is not occurring as intended.

Information Management: Police investigation files are not being reviewed in a timely manner to ensure that all tasks associated with investigating and concluding files are carried out. We found over 21,000 overdue diary dates (dates assigned to ensure all investigative tasks are carried out as promptly as possible) for the period January 1999 to December 2002. As well, the records sign-out database is not accurate.

Inventory: Inventory control procedures to record acquisition, disposals and transfers of computers, quartermaster store items, and office furniture and equipment were not always complied with. Some assets selected from the inventory system could not be found and assets were found in locations other than that indicated on the system. As well, there is no tracking and reporting of vehicle mileage, fuel consumption and maintenance for the 118 police vehicles, and no policies covering preventive maintenance and vehicle replacement. Furthermore, systems and controls at the Property Control Centre, used to store evidence were not adequate and could result in exposure to the RNC in that evidence is not properly safeguarded.

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Memorial University of Newfoundland - (Part 2.3)

My review of Memorial University of Newfoundland identified the following issues:

Governance: The accountability mechanisms in place are not adequate in holding the University accountable to Government and the House of Assembly. As well, the Department of Education does not have significant involvement in monitoring the University. We also found that, while the University does have a strategic framework, it could not be considered as a comprehensive strategic plan to direct its operations. The University is currently developing a more comprehensive strategic plan.

Human Resources: There are significant inconsistencies in compensation practices between University employees and other public sector employees, with many of the benefits available to University employees not typically being available to employees in Government departments or other Crown entities. For example, the University provides forgivable loans to its employees as well as free course tuition and subsidies to The Works fitness facility. The University also has salary levels which are not consistent with those established for Government departments. Although Government and the University each use a job classification system, instances of higher pay for similar work (i.e. a compensation inconsistency) occur as a result of different compensation standards. A total of 214 employees were paid over \$100,000 during 2004, with a total paid to these employees of \$25,543,961 (average of approximately \$119,000). The University's recruitment policies were not always complied with or compliance was not documented. Furthermore, the computer system used by the University for personnel and payroll purposes was not accurate, and there were inconsistencies in leave management processes and in pension plan requirements.

Revenue: The University identified five instances of thefts of funds and missing deposits between April 2002 and July 2004. In one of these instances, approximately \$90,000 in funds was reported as missing from student registration fees at the University's Marine Institute Offshore Safety and Survival Center. There were also inconsistent controls over revenue recording, and independent appraisals were not always obtained in assigning values for charitable receipts issued for tax purposes.

Purchasing: Our review of purchases identified instances where the University did not comply with the *Public Tender Act*. For example, of the 137 purchases sampled that were greater than \$10,000, we found 14 totaling approximately \$500,000 where the University claimed a sole source or emergency exemption when tenders could have been called, or at a minimum the University could have obtained additional quotes. As well, our review of travel claims and relocation expenses identified overpayments of travel claims totaling \$6,576 as well as instances where

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there was inadequate documentation, non-compliance with University policies, and claims for ineligible expenses.

Facilities Management: Concerns were identified with the University's management of the \$17.4 million INCO Innovation Centre construction project as well as in the areas of vehicle fleet management, campus planning, maintenance (including deferred maintenance) and facilities management contracts.

Capital Assets: The University had capital assets at 31 March 2005 costing a total of \$358 million, with a net book value of \$152 million. These assets include buildings, furniture and equipment, computers, vehicles and others. A significant quantity of items such as office equipment and furniture are not tracked, many of which are susceptible to theft. There is also a lack of policy and procedures in place to address how asset additions, transfers, disposals and other changes are to be handled and recorded. Furthermore, the University's capital asset ledger is not accurate.

Department of Education Seconded Positions - (Part 2.4)

Contrary to its policy, the Department of Education is using secondments to fill positions on a long-term basis - 16 of the 32 seconded positions at January 2005 were in place in excess of the Department's three-year maximum. Seven of the 16 secondments were for a period of between eight and thirteen years. The Department also contravened the spirit and intent of Government's Merit Principle by hiring 19 of the 32 secondments without a job competition. Contrary to policy, 4 of the seconded employees were promoted to management positions - 3 without a job competition. Seven of the seconded employees did not have a contract on file.

Pension legislation was contravened when 5 seconded teachers were transferred to permanent Government management positions and allowed to remain in the Teachers' Pension Plan.

The Department did not comply with Government's redundancy policy when an employee at the Department was seconded to a position with a school board and was paid a redundancy amount of \$82,323 when the seconded position at the board was declared redundant. In this case, the seconded employee should have been returned to their permanent position in the Department and no redundancy amount should have been paid.

Contrary to Government policy, salary differentials totaling \$82,000 were paid to 9 staff.

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Personal Care Homes - (Part 2.12)

The Department of Health and Community Services does not adequately determine whether the regional health and community services boards are complying with *Personal Care Home Regulations* and Department policies. My review of the activities at the boards disclosed that they were not in full compliance with the legislation and policies and there are serious concerns relating to how personal care homes are licensed, monitored and inspected. For example, licensing standards were not always enforced, required annual reviews were not always completed, and annual fire and life safety, and environmental health inspections were not completed within the required annual time frame.

Although concerns have been raised by officials at the Department regarding resident assessments which are used to determine the level of care to be provided, the assessments are not reviewed to ensure consistency across the Province.

Contrary to the St. John's Regional Health and Community Services Board's decision in July 2002 to not approve the licence of a home which did not meet building standards for minimum room sizes, in June 2003 the Minister of Health and Community Services directed the Board to issue the licence to the home even though it did not meet licensing requirements. Based on this direction, the Board issued the licence in September 2003.

Because no performance indicators have been established, there is no conclusion as to whether the personal care home program is producing the desired results.

Municipal Assessment Agency - (Part 2.20)

The Municipal Assessment Agency is not assessing property values in a timely, complete and consistent manner. As a result, municipalities may not be receiving the most accurate and complete assessed property values to ensure they maximize their revenues.

Almost half of the 20,055 properties sold during the period 2002 to 2005 were never inspected. It is important that these sales inspections be completed to assist in ensuring that the three year revaluations, which rely on market information, are accurate. Contrary to policy, approximately 74% of inspections did not include an interior inspection of the property. As a result of the lack of guidance provided to assessors, there are inconsistencies in the completion of assessment forms. Therefore, properties are not always valued on a consistent and uniform basis. Application of accepted statistical measures by the Agency to 49 municipalities indicated that 5 had poor assessment quality, 4 lacked good appraisal uniformity in properties with similar characteristics and 29 had high value properties under-appraised.

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Expenditure issues identified included instances of non-compliance with travel rules such as ineligible spousal expenses of \$1,930, meal per diems of \$982 in excess of allowable limits, and per diems totaling \$348 claimed when meals were already provided. Instances of expenditures which were not consistent with Government policy included golf fees for staff and Board totaling \$907, liquor for Board conferences and staff golf functions totaling \$505, Christmas dinners for Board (including spouses) totaling \$3,952 and Christmas luncheons for staff totaling \$305. Without the use of an objective evaluation a consultant was selected and paid a total of \$81,000.

“911” Emergency Response Service - (Part 2.19)

Newfoundland and Labrador is the only Atlantic Province without Province-wide coverage for land based 911 emergency response services. Currently, only 40% of the Province's population and less than 10% of communities on the island portion of the Province have access to this 911 service. There is no land based 911 service in Labrador.

The 911 services currently operating in the Province are “basic” 911 services. In contrast, the other Atlantic Provinces have “enhanced” 911 services which use the telephone number of the calling party to capture information related to the location of the emergency. This is particularly significant where the caller's ability to communicate is impaired.

Without a 911 service, individuals can experience delays in contacting the appropriate emergency service since they have to either know or find the emergency number and dial up to eleven digits to contact emergency services in their area. There is an added risk for the traveling public who may not be aware that there is no land based Province-wide 911 service.

Petroleum Storage Systems - (Part 2.6)

Improvements are required by the Department of Environment and Conservation in registering and inspecting petroleum storage systems, and in enforcing compliance with environmental legislation. Without adequate systems and processes, the risk of environmental damage from petroleum fuel spills is increased.

The *Storage and Handling of Gasoline and Associated Products Regulations, 2003* required that all petroleum storage systems be registered by 30 November 2004. However, as at 12 October 2005 - almost a year later, only 3,125 of the estimated 7,000 petroleum storage systems were registered.

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Information obtained during the registration process was not verified and has resulted in database errors. The database is not used to assess risk for purposes of scheduling inspections and inspections are not always performed with the required established frequency. The Department could not provide information on how many of the 3,125 registered petroleum storage systems required inspection during 2004-05 and how many were inspected with the required frequency. Issues identified during inspections are not always followed up. Abandoned tanks are not being removed as required by the *Regulations*. Of 20 inspection files that my Office examined, none of the 24 abandoned tanks at 4 locations had been removed.

Income Support Program - (Part 2.15)

While the Department of Human Resources, Labour and Employment has instituted a number of useful measures to monitor the Income Support Program, these measures are not being employed as effectively or thoroughly as they should be.

The practice of cross-referencing cases with other income programs (Federal and Provincial) to determine if clients are receiving income from other sources is not always performed or acted upon in a timely manner and does not include a formal process for communicating results to senior staff or Executive. I found that while the Telephone Eligibility Confirmation process works well to reveal errors, ultimately saving the Department money, it is not being applied widely enough. Divisional offices are not being audited frequently enough by the Department's Internal Audit Division. Cycle reviews "to ensure information is current, and to confirm eligibility for income support" are not always completed in accordance with established frequency. I do not agree with the Department's interpretation of the *Income and Employment Support Regulations* whereby they terminate an investigation just because the investigation has not been completed within the required four month time frame.

The Department has not established performance indicators which could be used to assess the effectiveness of the integrity measures which are designed to increase assurance that only eligible clients are receiving income support and that employment support is being provided to clients in cases where it would be beneficial.

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Labrador Transportation Initiative Fund - (Part 2.8)

Although Government received approximately \$350 million in 1997 to operate the Labrador ferry service in perpetuity, the Labrador Transportation Initiative Fund, after only 9 years, is expected to be depleted in 2007.

The Fund will not be sufficient to operate the Labrador ferry service in perpetuity because: (1) \$238 million has been spent and an additional \$24.6 million is expected to be spent on the construction of Labrador highways. Therefore, approximately 63% of the Fund and earned interest will be used for highway related construction. And (2) reductions in ferry operating costs expected from the increased use of the highway have not materialized. In fact, ferry operating costs (net of passenger and freight revenues) are increasing and in 2005-06 are expected to total approximately \$17.7 million. In 2004-05 actual net ferry operating costs were \$14.6 million.

After 2007, Government will have to fund the operations of the Labrador ferry service through its budgetary process - estimated at a net cost of approximately \$18 million per year.

Investment in Iceswater Seafoods Inc. - (Part 2.7)

Contrary to its policy of not providing loan guarantees and direct financial assistance to primary fish processing companies, Government, through the Newfoundland and Labrador Industrial Development Corporation (NIDC), effectively provided \$3.5 million in financial assistance to Iceswater Seafoods Inc. relating to the operation of the Arnold's Cove fish plant.

Contrary to Cabinet direction which stated that all carrying costs be recovered, Iceswater is required to pay a minimum annual lease payment of \$50,000 and will only approach the total carrying costs (estimated at approximately \$200,000 annually) if the defined annual cash flow of Iceswater reaches \$2.5 million.

Government contravened the *Financial Administration Act* when, in 2004, it pre-committed \$1.75 million (50% of the \$3.5 million in financial assistance to Iceswater) in the Department of Finance for the 2005-06 fiscal year.

Without the required prior knowledge and approval of NIDC, Iceswater transferred a quota for 300 metric tonnes of halibut to a Newfoundland and Labrador based company.

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Furthermore, contrary to Government's stated position NIDC gave Icewater approval to transfer another quota for 72 metric tonnes of halibut to Nova Scotia. Therefore, the primary processing was not performed in this Province.

Investment in a Manufacturing Company - (Part 2.17)

Contrary to the recommendations of officials at the Department of Finance and the Department of Innovation, Trade and Rural Development (INTRD), a directive from the Premier's Office in December 2003 resulted in a manufacturing company being provided with a \$300,000 loan from INTRD in 2004.

Officials at INTRD have determined that repayment of the \$300,000 loan is now doubtful and accordingly a provision for this expected loss has been recorded in the Province's financial statements for the year ended 31 March 2005.

At the time of our review in November 2005, the company was not in compliance with two conditions relating to the \$300,000 loan - it had not maintained the required employment level of 30 full-time equivalent employees in the Province (there were only 17) and Government was not provided with the required audited financial statements for the year ended 31 July 2005. Also, the company was a year late in providing the financial statements for the year ended 31 July 2004.

Vacant/Surplus Properties and Unused Space - (Part 2.21)

Government is not efficiently managing its vacant/surplus properties which, at 31 March 2005, were comprised of 62 buildings within 27 sites. Government has no long-term strategy for the disposal or alternate use of vacant/surplus properties and, as a result, they continue to deteriorate while the Department of Transportation and Works incurs ongoing operational costs and increasing environmental remediation costs. On average, for the last five years, \$573,000 per year was spent on operating costs for Government-owned vacant/surplus properties.

Although environmental remediation and demolition costs have not been determined for all vacant/surplus properties, the Department has estimated environmental remediation costs of \$5.87 million for nine vacant/surplus property sites and demolition costs estimated at \$6.23 million for twelve vacant/surplus property sites.

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Although a process was started in late 2004 to determine if there is any existing unused space within existing leased or owned buildings (covering Government departments, agencies, boards and crown corporations) which could be better utilized, no savings had been realized to the time of our review. A Departmental working group concluded in November 2004 that approximately 300 more employees could be accommodated within the Confederation Building complex through a more efficient functional space program, resulting in potential annual savings of approximately \$1.3 million.

NLHC Employee Computer Purchase Loan Program - (Part 2.16)

Newfoundland and Labrador Housing Corporation provides its employees with computer purchase loans. Such a purchase program is not available for employees in central Government. As a result, this compensation practice is inconsistent with Government's compensation practices.

Offering this sort of loan program exposes the Corporation to unnecessary risk. To illustrate, the program was briefly suspended in 2004 when the Corporation discovered that an employee received a computer purchase loan even though a computer had not been purchased. In this case, it was determined that insufficient documentation was provided. Eventually, a senior official was terminated and two others were suspended.

Since 1989, the Corporation has advanced approximately \$1 million to over 200 employees for 538 computer purchase loans. However, it has not determined the additional costs of administering the program such as staff time in administration, payroll and accounting.

Monitoring Health Care Institutions and Integrated Boards - (Part 2.14)

The overall financial position of the eight health care institutions and integrated boards has deteriorated every year since 2000-01. All eight boards had unfunded liabilities totaling \$453.6 million as at 31 March 2005, a 24% increase from the \$366.1 million reported in 2000-01. The unfunded liabilities will eventually have to be funded by Government. The Health Care Corporation of St. John's accounted for \$242.4 million or 53% of the total \$453.6 million in unfunded liabilities. Six of the eight boards reported increases in the total unfunded liabilities for 2004-05.

During the year, six of the eight boards had operating deficits totaling \$17.4 million and two had surpluses totaling \$1.2 million. For 2004-05, two boards, the Central West Health Corporation and Western Health Care Corporation, reported an annual operating deficit higher than the previous

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year. Since 2000-01, total annual operating deficits have generally declined because revenues have increased more than expenditures. Most notably, Provincial funding increased \$201.0 million (29%) from \$692.7 million in 2000-01 to \$893.7 million in 2004-05. During this same period, total expenditures increased \$187.7 million (23%) from \$816.8 million in 2000-01 to \$1,004.5 million in 2004-05.

Monitoring Health and Community Services Boards - (Part 2.13)

The overall financial position of the four health and community services boards has deteriorated every year since 2000-01. All four boards had unfunded liabilities totaling \$36.3 million as at 31 March 2005, an 83% increase from the \$19.8 million reported in 2000-01. The unfunded liabilities will eventually have to be funded by Government. The St. John's Regional Health and Community Services Board accounted for \$16.8 million or 46% of the total \$36.3 million in unfunded liabilities. The largest increase in unfunded liabilities during the year was at the Western Regional Health and Community Services Board, where the total unfunded liabilities increased 71% from \$3.5 million to \$6.0 million.

During the year, two of the four boards had operating deficits totaling \$5.9 million and two had surpluses totaling \$1.0 million. For 2004-05, only one board, the St. John's Regional Health and Community Services Board, reported an annual operating deficit higher than the previous year. Since 2000-01, total annual operating deficits have generally declined because Provincial funding has increased more than expenditures. For example, Provincial funding increased \$47.1 million (28%) from \$165.3 million in 2000-01 to \$212.4 million in 2004-05. During this same period, program costs increased \$40.5 million (25%) from \$160.2 million in 2000-01 to \$200.7 million in 2004-05.

At 31 March 2005, one of the health and community services boards, the St. John's Regional Health and Community Services Board, was in contravention of the *Financial Administration Act* in that the Board had long-term debt totaling approximately \$850,000 to entities outside of the government reporting entity without legislative authority.

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Monitoring School Boards - (Part 2.5)

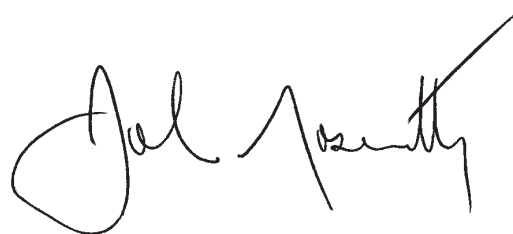
All five school boards had accumulated deficits as at 30 June 2005. The combined financial position of the five boards at 30 June 2005 shows total accumulated deficits of \$110.0 million, a 5% increase from the \$104.4 million reported in 2004. Included in the accumulated deficit is an amount of \$103.6 million related to severance pay and leave accruals. The accumulated deficits will eventually have to be funded by Government. The Eastern Board accounted for \$53.2 million or 48% of the total \$110.0 million in accumulated deficits.

All five boards reported operating surpluses (before severance and leave accruals) for the year ended 30 June 2005 totaling \$6.8 million. Operating surpluses ranged from \$295,000 to \$2.7 million. Because of inconsistent reporting periods resulting from the restructuring of school boards, comparisons with prior years' financial results would not currently be meaningful. It will take a couple of years of consistent reporting of financial information before effective and meaningful comparisons can be performed.

Contrary to the *Schools Act, 1997*, two school boards did not submit their 2005-06 annual budgets to the Minister for approval by 4 March 2005 as required by the Minister. The budget for the Western Board was not submitted until 4 May 2005 and the budget for the Eastern Board was not submitted until 17 May 2005.

Acknowledgments

I acknowledge the cooperation and assistance my Office has received from officials of the various Government departments and Crown agencies during the completion of our audits. I also thank my staff for their continued hard work, professionalism and dedication.



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Auditor General