

Chapter 1

Reflections of the Auditor General

This Chapter provides an introduction to the Report and provides a summary of certain issues identified by the Auditor General. The issues highlighted in this Chapter deal with a number of specific areas - accountability, education, environment, public health and safety, and fiscal issues.

Chapter 2

Comments on Audits and Additional Examinations

2.1 Office of the Child and Youth Advocate

The Office of the Child and Youth Advocate was established on 13 May 2002 under the authority of the *Child and Youth Advocate Act* (the *Act*).

The Child and Youth Advocate is an Officer of the House of Assembly and reports to the Speaker of the House. In accordance with its mission statement, the Advocate's Office "*...ensures that the voices and rights of children and youth are respected and valued and their needs are met. The Advocate's Office helps children and youth express their opinions and views, or if they are unable to do so, speaks on their behalf.*"

My audit of the Office of the Child and Youth Advocate identified a number of serious concerns relating to the operations of the Office. These concerns relate to poor management practices at the Office, operating an unauthorized bank account which was sometimes used for inappropriate purposes, non-compliance with the *Public Tender Act*, traveling without authorization, and questionable expenditures relating to such things as travel, personal vehicle mileage claims, entertainment, parking spaces for employees and cellular telephones. There were instances where the Advocate did not comply with direction provided by the Commission of Internal Economy.