

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.

Accounting for the Advocate's Office is performed by the Office of the Clerk of the House of Assembly. As a result of numerous accounting errors in the accounts of the Office of the Child and Youth Advocate, the expenditure details in the Province's Public Accounts are not correct. One of the errors resulted in a contravention of the *Financial Administration Act* which prohibits the issue of public money for purposes other than those authorized by the Legislature. Furthermore, the Advocate's Office was not always provided with sufficient information to enable the Office to monitor its expenditures.

2.2 Office of the Citizens' Representative

An Act respecting the appointment of a Citizens' Representative for the Province, having the powers traditionally conferred on an ombudsman, (the *Citizens' Representative Act*) was assented to on 24 May 2001 and came into force on 7 December 2001.

The Citizens' Representative is an Officer of the House of Assembly and reports to the Speaker of the House of Assembly. The Office of the Citizens' Representative mission is "...to act as an investigating body, ensuring decisions, acts or omissions by the Government of Newfoundland and Labrador are investigated in an analytical, impartial and timely manner for the citizens of Newfoundland and Labrador, when all other avenues of administrative appeal have been exhausted".

My audit of the Office of the Citizens' Representative identified a number of concerns relating to the operations of the Office. In particular, claims for private vehicle usage appeared excessive, private vehicle mileage was incorrectly claimed between the Citizens' Representative's permanent residence and the Office, there were inconsistencies related to private vehicle usage claims and traveling without authorization. In addition, there were management practice issues relating to such matters as cellular telephones and entertainment. Furthermore, there was an instance of non-compliance with the *Citizens' Representative Act* and another instance of non-compliance with the *Public Tender Act*.