



**SECOND REPORT**  
**OF THE**  
**STANDING COMMITTEE ON PUBLIC ACCOUNTS**

First Session  
Fifty-seventh Legislative Assembly  
of the  
Province of New Brunswick

June 8, 2011

**MEMBERS OF THE COMMITTEE**

Mr. Doucet, Chair  
Mr. Davis, Vice-Chair  
Mr. Stewart  
Mr. Soucy  
Mr. Betts

Mr. Riordon  
Mr. Savoie  
Mr. Shephard  
Mr. Bernard LeBlanc  
Mr. Arseneault

June 8, 2011

To The Honourable  
The Legislative Assembly of  
The Province of New Brunswick

Mr. Speaker:

Your Standing Committee on Public Accounts begs leave to submit this, their Second Report.

The report outlines the activities of the Committee during the First Session of the Fifty-seventh Legislative Assembly.

On January 18, 2011, the Committee held an *in camera* orientation session with staff of the Office of the Auditor General. The Auditor General, Kim MacPherson, and senior staff briefed Members on various topics related to the Committee's mandate, including: the essential role of the Public Accounts Committee; attributes of effective Public Accounts Committees; the role of the Office of the Auditor General; and approaching accountability through questioning.

The Committee met in the Legislative Council Chamber on January 18, 19, 20, 21, 25 and 26, 2011, to review the activities and financial statements of various government departments for the fiscal years 2008-2009 and 2009-2010. Officials of the following departments appeared before the Committee:

- Department of Finance
- Department of Post-Secondary Education, Training and Labour
- Department of Local Government
- Department of Transportation
- Department of Supply and Services
- Department of Education

On January 27, 2011, the Committee met with officials of the Office of the Auditor General to review the *2009 Report of the Auditor General of New Brunswick*. The Auditor General, outlined the contents and recommendations contained in the report and answered questions posed by Committee members.

The Committee met in the Legislative Council Chamber on January 27 and 28, 2011, to review the activities and financial statements of various government departments for the fiscal years 2008-2009 and 2009-2010. Officials of the following departments appeared before the Committee:

- Department of Intergovernmental Affairs
- Department of Natural Resources

On February 1, 2011, the Committee met in a joint session with the Standing Committee on Crown Corporations to receive and review the *2010 Report of the Auditor General of New Brunswick Volumes 1 and 2*. The Auditor General outlined the contents and findings of the Report and briefed Members on the nature of the work undertaken by the Office during the year.

The Committee met in the Legislative Council Chamber on February 15, 16, 17, 18 and March 3 and 4, 2011, to review the activities and financial statements of various government departments for the fiscal years 2008-2009 and 2009-2010. Officials of the following departments and offices of government appeared before the Committee:

- Department of Social Development
- Department of Health
- Department of Environment
- Office of Human Resources
- Department of Tourism and Parks
- Department of Wellness, Culture and Sport
- Department of Justice and Consumer Affairs
- Office of the Attorney General
- Department of Transportation
- Department of Business New Brunswick

On March 4, 2011, during the meeting with officials of Business New Brunswick, the Committee passed the following motion, moved by Mr. Jack Carr:

*That the Standing Committee on Public Accounts request that Business New Brunswick (BNB) disclose and provide to this Committee all the evaluation, advice and recommendations BNB staff gave to the government of the day, in the years in question, about the decision to provide loan guarantees to ATCON.*

In a letter dated April 11, 2011, Mr. Bill Levesque, Deputy Minister of the Department of Business New Brunswick, provided the following response:

*Please be advised that the documents in response to the above noted motion cannot be released as such information is subject to Cabinet privilege. Furthermore, such information would be exempted from disclosure under the provisions of the Right to information and Protection of Privacy Act. In*

*particular discussion papers, policy analyses, advice and briefing materials are precluded from disclosure under paragraph 17(1)(b) of the Right to Information and Protection of Privacy Act. Additionally, information may not be disclosed under the authority of paragraph 26(1)(a) where the disclosure could reveal advice, opinions, proposals or recommendations developed by a government department. Paragraphs 17(1)(b) and 26(1)(a) read as follows:*

**17(1)** *The head of a public body shall refuse to disclose to an applicant information that would reveal the substance of deliberations of the Executive Council, including but not limited to,*

*[...]*

*(b) discussion papers, policy analyses, proposals, memorandums, advice or similar briefing material submitted or prepared for submission to the Executive Council,*

**“26(1)** *The head of a public body may refuse to disclose information to an applicant if disclosure could reasonably be expected to reveal*

*(a) advice, opinions, proposals or recommendations developed by or for the public body or a Minister of the Crown,”*

Your Committee wishes to thank the many officials who appeared before the Committee.

Your Committee also wishes to thank the Auditor General and her staff for their input.

And your Committee begs leave to make a further report.

Rick Doucet, MLA  
Chair