
Service New Brunswick

ANNUAL REPORT

2022-2023



Service New Brunswick **ANNUAL REPORT 2022-2023**

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Transmittal letters

**FROM THE MINISTER TO THE LIEUTENANT-GOVERNOR
THE HONOURABLE BRENDA MURPHY
LIEUTENANT-GOVERNOR OF NEW BRUNSWICK**

May it please your Honour:

It is my privilege to submit the annual report of Service New Brunswick, for the fiscal year April 1, 2022, to March 31, 2023.

Respectfully submitted,



Honourable Mary E. Wilson
Minister

**FROM THE BOARD OF DIRECTORS TO THE MINISTER
THE HONOURABLE MARY E. WILSON
MINISTER OF SERVICE NEW BRUNSWICK**

Dear Minister Wilson:

I am pleased to be able to present the annual report describing operations of Service New Brunswick for the fiscal year April 1, 2022, to March 31, 2023.

Respectfully submitted,



Karen O. Taylor
Board Chair



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Minister's message


I am incredibly proud to be named the Minister of Service New Brunswick and to continue the important work laid out for our organization in the year ahead.

Over the past year, the team at Service New Brunswick (SNB) has celebrated many achievements, including significant improvements in our Corporate Registry, Strategic Procurement, Property Assessment Services and the Residential Tenancies Tribunal. Our successes are due, in large part, to the hard work and dedication of our employees and the feedback received from our partners and stakeholders.

SNB amended the *Business Corporations Act* in of 2022 to require corporations to maintain a register of all individuals with significant control over the corporation. In addition, a number of amendments were introduced as part of a larger strategy to modernize New Brunswick's legislation governing corporations. These initiatives support our focus on economic growth, increasing transparency and accountability of corporations.

As part of the NB First strategy, SNB worked with the Department of Transportation and infrastructure to consolidate the procurement of goods and services and construction services. The government of New Brunswick awarded 81 per cent of purchase orders to NB suppliers by Strategic Procurement, exceeding the target of 80 per cent, as well as, issued ten NB exemptions under the Regional Economic Development exemption program, which ultimately strengthens the province's economy.

Property Assessment Services worked closely with Finance and Treasury Board to support Local Governance Reform and property taxation changes. In addition, a considerable amount of work has been done to support the property assessment function for our residents and municipalities including the three-year phase-in of the assessment of multi-residential properties and the approval to implement a new Computer Assisted Mass Appraisal software system. Once implemented, these changes will allow greater flexibility in the management



of property assessment and more accurately reflect the property's Real and True market value.

We have also implemented several new measures to create greater balance between the rights of the landlords and the rights of tenants in NB.

The achievements mentioned above are only a few impactful initiatives that highlighted this past year. I am proud of our team and its commitment to helping create vibrant and sustainable communities for New Brunswickers.

Our organization is working hard to find the right solutions for our province, and I thank those who have shared their experience with us.



The Honourable Mary E. Wilson
Minister of Service New Brunswick



Chief Executive Officer's message

On behalf of the management and staff at Service New Brunswick (SNB), it is my privilege to present our 2022-2023 Annual Report. This report provides a summary of the activities of each division within fiscal year 2022-2023, along with audited financial statements for the corporation.

During this year, we began to chart a new course for SNB with the launch of the organization's second Strategic Plan. This plan will take our organization through the next five years, to 2027. While we have maintained our vision of "Excellence in Service Delivery," we have created three new pillars upon which the plan is based.

The first pillar, "Our People," is focused on equipping employees to be leaders at all levels. In other words, we want to empower our employees to deliver their best every day.

"Our Customers" is our second pillar, centered on optimizing customer service and simplifying our customer experience. Our final pillar, "Our Organization," looks at improving organizational effectiveness, ensuring we have efficient and sustainable business practices.

In 2022 and 2023 I embarked on a provincial tour, where I visited employees at SNB locations throughout the province to present our new Strategic Plan. I want to thank them for their engagement and their valuable feedback.

Over this fiscal year, our staff have spent enormous time and effort to create the measures that will support these three pillars and track our progress as we go forward. We will continue to align SNB's activities in the coming year to meet the goals of our strategic plan.

I would like to take this opportunity to thank our more than 2,400 SNB staff for their contributions in fiscal year 2022-2023. I am immensely proud to lead these dedicated public servants who are focused on providing the best service possible to the people of New Brunswick.

A handwritten signature in black ink, appearing to read "Alan Roy". The signature is stylized with a large, sweeping initial "A" and a long horizontal line extending to the right.

Alan Roy
Chief Executive Officer, Service New Brunswick



Highlights

THE FOLLOWING IS A LIST OF PARTICULAR ACHIEVEMENTS FOR THE ORGANIZATION DURING THE 2022-2023 FISCAL YEAR:

- Strategic Procurement, along with customer organizations, identified procurement savings opportunities of more than \$5M in 2022-2023. These included soft (negotiated price discounts and cost increase avoidance) and hard (year-over-year price reductions) savings.
- GNB used all 10 Regional Economic Development exemptions to award contracts to New Brunswick suppliers in non-urban areas of the province. This results in roughly \$9M more in spending remaining in the province.
- Horizon's Saint John Regional Hospital received Natural Resource Canada's 2022 Building of the year – Hospital Division while Anglophone West School District's Bliss Carman Middle School won 2022 Building of the year – School Division.
- Accounts Payable assisted the Department of Social Development in delivering the Emergency Food and Fuel Benefit in June 2022 and in January 2023. The program delivered 145,000 payments to vulnerable New Brunswickers.
- The Technology Services Division supported changes in clinical resourcing requirements for the province through rapid fulfilment of clinical resource mobility and travelling nursing access to IT solutions. They enabled new healthcare clinics to address wait times for cataract and knee replacement surgeries through network connectivity and health applications essential to the delivery of these services.
- SNB and Opportunities New Brunswick (ONB) partnered to deliver new systems to meet New Brunswick immigration targets. These included solutions to support the Private Career College Program and the Critical Worker Program to help connect newcomers and their families to schools and employers throughout the province.
- The Technology Services Division implemented a new IT solution to coordinate and manage field operations for 300 Department of Natural Resources and Energy Development (DNRED) staff across the province. This was instrumental as a resource planning and reporting tool to assist with Hurricane Fiona relief efforts.
- Through collaboration with Patient Connect NB and the Department of Health, SNB Teleservices agents called approximately 73,000 New Brunswickers to register them with local health clinic services through Health Link.

- The final phase of the Land Registry system modernization was completed with the launching of Real Property Online (RPOL). The RPOL now provides online, fee-based, real property information including rights, restrictions, and obligations on individual land parcels to the public in real-time.
- Vital Statistics partnered with Service Canada to complete the first phase of an Electronic Death Registration Project, enabling funeral directors to enter the civil data for deceased individuals electronically. The next phase has commenced and will provide medical practitioners and coroners with the same electronic submission platform to provide a completely digital death registration process.





Governance of the corporation

Service New Brunswick's Board of Directors endorses the principle that sound corporate governance practices are essential for the proper functioning of the corporation and for enhancing the interest of its sole shareholder, the Government of New Brunswick.

The Board discharges its responsibilities directly and through committees in accordance with the *Service New Brunswick Act*, Service New Brunswick's by-laws and the Board of Directors' Governance Manual. The Board holds at least five scheduled meetings each year, with unscheduled meetings held as required.

BOARD COMMITTEES

The Board of Directors is responsible for the overall administration of the business and affairs of Service New Brunswick and all decisions and actions of the board are to be based generally on sound business practices. The Board of Directors is also responsible for the governance and functioning of the following two committees:

- The Audit & Finance Committee, which has responsibility for reviewing and recommending finance and audit related items; and
- The Governance & Human Resources Committee, which has responsibility for reviewing relevant governance and human resource items.

These Committees do not take action or make decisions on behalf of the Board unless specifically mandated to do so.

BOARD OF DIRECTORS

NAME	ROLE	BOARD MEETING ATTENDANCE	COMMITTEE MEMBERSHIP	COMMITTEE MEETING ATTENDANCE
Dr. France Desrosiers ¹	Director	3/6	Audit & Finance Governance & HR	1/1 0/3
Louise Duguay	Director	5/6	Audit & Finance	3/4
Doug Gaudett ²	Director	6/6	Audit & Finance	4/4
Jane Kindred	Director	3/6	Governance & HR	3/4
Cathy LaRoche	Director	5/6	Audit & Finance	3/4
Marcel Lavoie	Director	6/6	Governance & HR	2/4
Garth Lawson	Director	6/6	Audit & Finance	4/4
Cade Libby	Director	3/6	Governance & HR	1/4
John MacGillivray ³	Director	6/6	Governance & HR	4/4
Margaret Melanson ⁴	Director	3/6	Governance & HR	2/4
Donald Moore	Director	6/6	Governance & HR	4/4
Alan Roy	Chief Executive Officer	6/6	Audit & Finance Governance & HR	4/4 4/4
Karen O. Taylor	Board Chair and Director	6/6	Audit & Finance Governance & HR	4/4 4/4

¹ Dr. France Desrosiers moved to the Audit & Finance Committee in January of 2023.

² Doug Gaudett is the Audit & Finance Committee Chair.

³ John MacGillivray is the Governance & HR Committee Chair.

⁴ Margaret Melanson became a director on September 16, 2022.



Government priorities

DELIVERING FOR NEW BRUNSWICKERS - ONE TEAM ONE GNB

One Team One GNB is our vision as an organization and a collaborative approach to how we operate. It is our path forward, and it represents a public service that is working collectively across departments, professions, and sectors. Together, we are learning, growing and adapting, and discovering new and innovative ways of doing business. It is enabling us to achieve the outcomes needed for New Brunswickers, and we are working more efficiently and effectively than ever before.

As One Team One GNB, we are improving the way government departments:

- Communicate with one another
- Work side-by-side on important projects, and
- Drive focus and accountability.

STRATEGY AND OPERATIONS MANAGEMENT

The Government of New Brunswick (GNB) and SNB both use a Formal Management system built on leading business practices to develop, communicate, and review strategy. This process provides SNB with a proven methodology to execute strategy, increase accountability and continuously drive improvement.

GOVERNMENT PRIORITIES

GNB's vision for 2022-2023 is a vibrant and sustainable New Brunswick. To make progress towards this vision, we must focus on our government's priorities:

- Energize private sector;
- Vibrant and sustainable communities;
- Affordable, responsive, and high-performing government;
- Dependable public health care;
- World-class education; and
- Environment.

Performance measures

This section contains selected measures from the corporation's balanced scorecard.

EXCELLENCE IN SERVICE DELIVERY

OUR PEOPLE EQUIP EMPLOYEES TO BE LEADERS AT ALL LEVELS	MEASURE
Empowered employees delivering their best	Employee Engagement Index Average number of paid sick days used
OUR CUSTOMERS OPTIMIZE CUSTOMER SERVICE	MEASURE
Simplified customer experience	Internal customer satisfaction index External customer satisfaction index Number of new or expanded services
OUR ORGANIZATION IMPROVE ORGANIZATIONAL EFFECTIVENESS	MEASURE
Efficient and sustainable business practices	Number of process improvement projects completed Expense budget variance Balanced statement of operations Percent Enterprise Resource Planning (ERP) system milestones met

Equip employees to be leaders at all levels

OBJECTIVE OF THE MEASURE

Improve employee experience

MEASURE

Employee Engagement Index

DESCRIPTION OF MEASURE

The Employee Engagement Index is measured through the government-wide employee experience survey. The index measures the extent to which employees are motivated to work harder and care more. This is considered the most important factor in improving the performance of a team.

The Engagement Index is calculated using the “percent favorable” responses to four specific questions on the employee experience survey. Percent favorable is the percentage of respondents who selected the most positive responses of “Strongly agree” and “Agree” to the survey questions. A high percent favorable score indicates a consensus, where the respondents have a strong positive view of the topic.

WHY DO WE MEASURE THIS?

At SNB, our experiences at work directly impact our ability to deliver excellence in service delivery for our customers. Identifying areas in which we can improve our workplace culture is important. SNB employees participate in an annual employee experience survey that measures employee workplace satisfaction, health, safety, and wellbeing.

Focusing on increasing the Employee Engagement Index increases our realization of a workplace where we can empower employees to deliver their best.

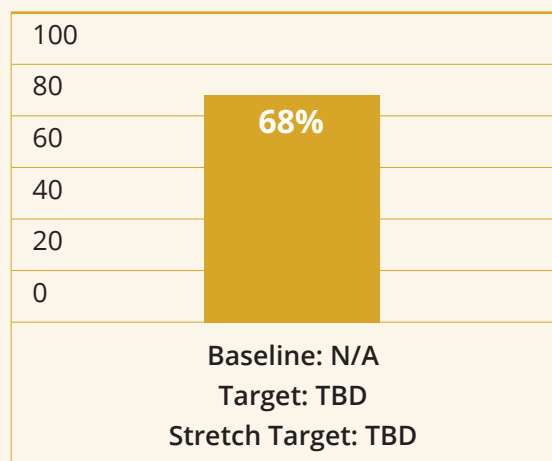
WHAT INITIATIVES OR PROJECTS WERE UNDERTAKEN IN THE REPORTING YEAR TO ACHIEVE THE OUTCOME?

Service New Brunswick will use the results of the Employee Engagement Index in addition to responses from the survey to identify opportunities to improve the employee experience across SNB.

OVERALL PERFORMANCE

In 2022-2023, SNB’s Employment Engagement Index score was 68%. The score for all of GNB was 66%.

The Employee Engagement Index is a new measure that replaces the previous Employee Net Promoter Score. Therefore, baseline for 2022-2023 was not available and targets will be established in 2023-2024.



OBJECTIVE OF THE MEASURE

Improve safety and wellness

MEASURE

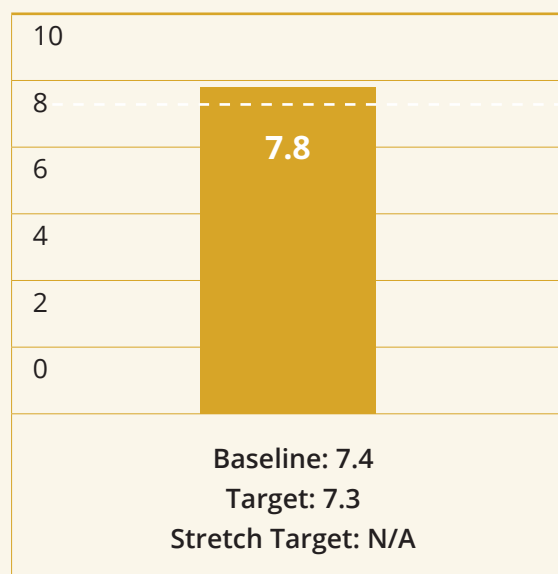
Average number of paid sick days used

DESCRIPTION OF MEASURE

SNB has seen reductions in sick leave usage since it first appeared on the balanced scorecard in 2012. SNB continues to monitor sick leave to ensure sustainability and will re-introduce improvement initiatives if needed. This is a cumulative measure.

OVERALL PERFORMANCE

In 2022-2023, SNB's average number of sick days was 7.8 sick days/employee (cumulative measure) compared to 7.4 in 2021-22, which is above the target of 7.3.



WHY DO WE MEASURE THIS?

Measuring paid sick days helps to ensure that SNB provides tools and continues to develop a wellbeing culture that supports work/life balance.

WHAT INITIATIVES OR PROJECTS WERE UNDERTAKEN IN THE REPORTING YEAR TO ACHIEVE THE OUTCOME?

The increase in sick leave is due, in part, to a combination of efforts related to absenteeism management by SNB leaders and the ongoing impacts of COVID-19.

Optimize customer service

OBJECTIVE OF THE MEASURE

Simplified customer experience

MEASURE

Internal customer satisfaction index

External customer satisfaction index

DESCRIPTION OF MEASURE

SNB has a methodology to measure customer satisfaction: the customer satisfaction index. SNB conducted separate customer satisfaction surveys with both internal customers and external customers in 2022-2023. In these surveys, SNB measures customer satisfaction with an index of 11 questions.

These measures indicate the level of satisfaction of all SNB customers with services they have received. SNB conducts its annual survey using various outreach mediums (email, paper copy, online, telephone) to the customer groups. Survey questions are aligned with six key drivers of customer satisfaction: timeliness, issue resolution, staff interaction, service design, positive outcome and channel functionality.¹ The 2022 survey saw 3,631 responses from internal customers, which are GNB employees in Parts 1 and 3, and 2,261 responses from external customers which are New Brunswick residents and businesses.

INTERNAL CUSTOMER SATISFACTION SURVEY RESULTS

100

80

60

40

20

0

73.4%

Baseline: 74.4%

Target: 80%

Stretch Target: 81%

EXTERNAL CUSTOMER SATISFACTION SURVEY RESULTS

100

80

60

40

20

0

90.2%

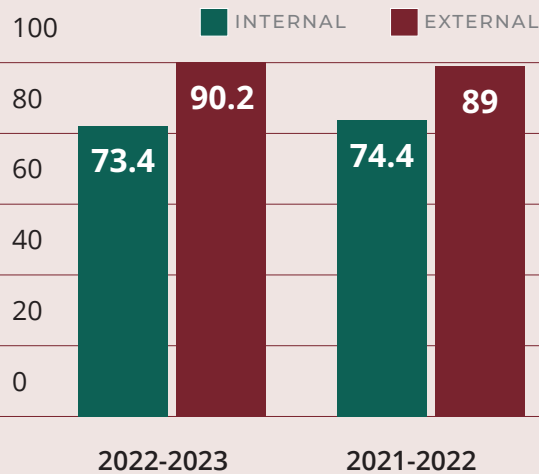
Baseline: 89%

Target: 89%

Stretch Target: 90%

¹ Institute for Citizen-Centered Services

CUSTOMER SATISFACTION SURVEY RESULTS



The results show that customer satisfaction for internal SNB customers decreased while that of external customers had a slight increase, meeting its stretch target.

Fluctuation by three to four points year to year is not unusual when measuring customer satisfaction. Satisfaction is subjective, and many variables can impact the results.

Nonetheless, results for the staff interactions driver (staff are helpful, knowledgeable, and courteous) continue to be the highest driver for both internal and external customers.

When compared to scores from other Canadian public sector organizations*, SNB's results for external customers continue to score very well, while there is still opportunity to explore improvements with our internal customers.

* Benchmarking provided by the Institute for Citizen-Centered Services (ICCS).

WHY DO WE MEASURE THIS?

Measuring customer satisfaction provides insight into customers' experience when receiving SNB services. The survey is an opportunity for customers to communicate their needs and expectations, and for SNB to continue to improve in response to feedback received.

WHAT INITIATIVES OR PROJECTS WERE UNDERTAKEN IN THE REPORTING YEAR TO ACHIEVE THE OUTCOME?

In an effort to improve customer satisfaction, survey results – including verbatim comments received from customers – were shared with SNB leaders and their staff, by service area and by driver of satisfaction, to better understand where improvements can be made. As a result, several initiatives were undertaken to improve customer satisfaction including shifting more services online, simplifying forms and procedures, and increasing the timeliness of service.

Optimize customer service

OBJECTIVE OF THE MEASURE

Simplified customer experience

MEASURE

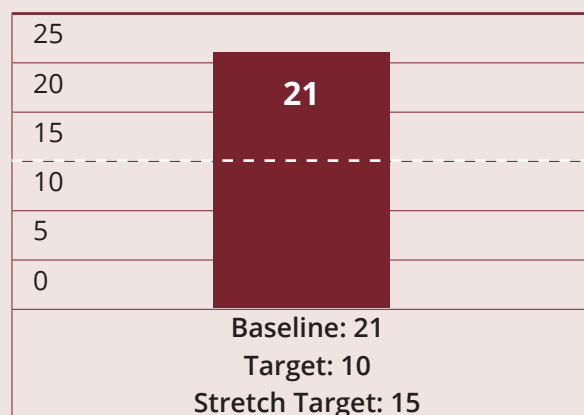
Number of new or expanded services

DESCRIPTION OF MEASURE

SNB service areas continue to grow the business and optimize the customer experience through additional or expanded services and/or customers. The success or growth is measured by new sustainable ongoing revenue/funding for SNB, which is associated with new or expanded service offerings resulting in an addendum to an existing Service Agreement, or new customers requiring a Service Agreement for the provision of services by SNB.

OVERALL PERFORMANCE

SNB added 21 new or expanded services in 2022-2023.



WHY DO WE MEASURE THIS?

Continuing to expand services is an important part of SNB's mission to provide high quality, innovative services for customers with a focus on value for all New Brunswickers.

WHAT INITIATIVES OR PROJECTS WERE UNDERTAKEN IN THE REPORTING YEAR TO ACHIEVE THE OUTCOME?

SNB has supported Part 1 departments, regional health authorities, partners and customers resulting in growth of offered services. SNB added a number of new products and services on behalf of the Department of Health, Justice and Public Safety, Education and Early Childhood Development, Tourism, Heritage and Culture, Natural Resources and Energy Development, Environment and Local Government, Finance and Treasury Board, Social Development, NB Power, and Horizon Health Network.

Improve organizational effectiveness

OBJECTIVE OF THE MEASURE

Efficient and sustainable business practices

MEASURE

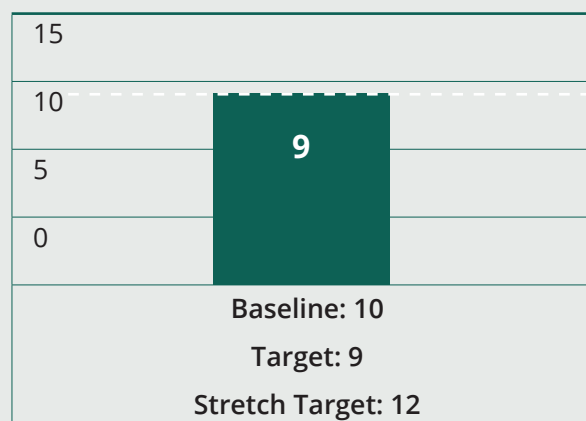
Number of process improvement projects completed

DESCRIPTION OF MEASURE

The number of process improvement projects completed is a cumulative measure. This measure quantifies the number of chartered processes improvement projects completed using Lean Six Sigma methodology and tools (DMAIC or DMADV) by the Continuous Improvement team Black Belts and Green Belts throughout the organization.

OVERALL PERFORMANCE

SNB's Continuous Improvement successfully completed 9 projects in 2022-2023, meeting its target.



WHY DO WE MEASURE THIS?

To ensure that SNB's processes are efficient, SNB measures the number of processes that are reviewed and improved during key projects in the year. Processes are identified by the business areas for improvement and chartered into Lean Six Sigma projects that are prioritized by SNB's Executive Management team. Prioritized projects are assigned to the corporation's Black Belts and Green Belts and this measure tracks the number of projects that are finalized in the year. Projects are larger in nature, complex and often involve multi-unit teams across the organization.

WHAT INITIATIVES OR PROJECTS WERE UNDERTAKEN IN THE REPORTING YEAR TO ACHIEVE THE OUTCOME?

The nine projects completed in 2022-2023 improved both internal processes and external customer-facing processes.

Examples of projects include improving the employee onboarding process for Technology Services, operational schedule improvements for Health Services, improving end-of-day close transactions and creating customer service representative (CSR) utilization reports for Public Services.

OBJECTIVE OF THE MEASURE

Efficient and effective budget operations

MEASURE

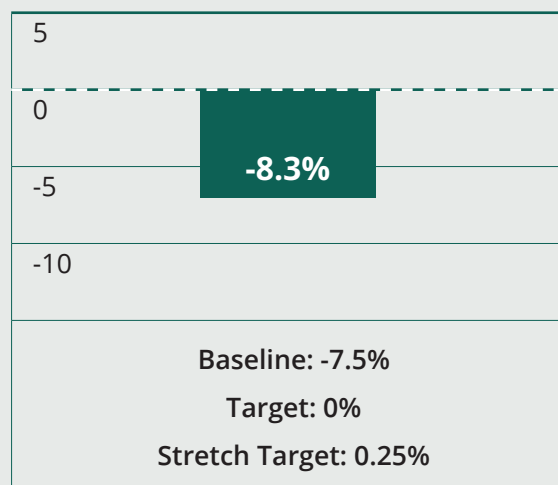
Expense budget variance

DESCRIPTION OF MEASURE

The expense budget variance measures the total projected expenditure in dollars against the total dollars budgeted. For SNB the measure is calculated using the approved forecast compared to approved budget for Q1, Q2 and Q3. For Q4, it used the actual results for the fiscal year compared to approved budget.

OVERALL PERFORMANCE

The expense budget variance in 2022-2023 was -8.3 per cent which is consistent with the previous year but is considered off track, however, revenue was over budget by 9.2 per cent creating a net surplus for the year.



WHY DO WE MEASURE THIS?

This indicator measures the effectiveness of SNB in managing its expenditures within its approved budget.

WHAT INITIATIVES OR PROJECTS WERE UNDERTAKEN IN THE REPORTING YEAR TO ACHIEVE THE OUTCOME?

When focusing on expenses only SNB was overspent compared to budget; however, increased revenue more than offset this increase. Operational expenses such as inflationary increases, staffing, equipment delays, and unbudgeted projects are contributing pressures. SNB closely monitors unbudgeted expenses.

OBJECTIVE OF THE MEASURE

Efficient and effective budget operations

MEASURE

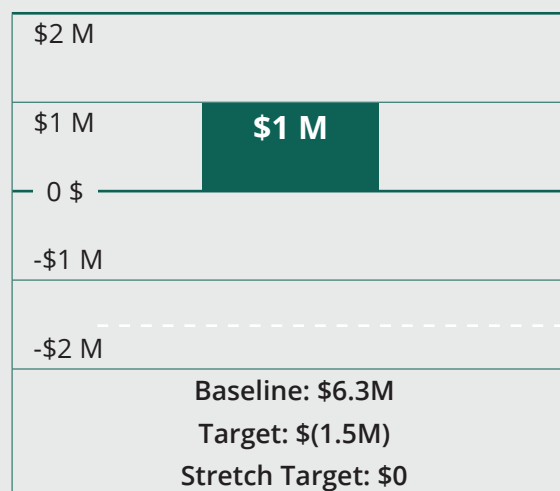
Balanced Statement of Operations

DESCRIPTION OF MEASURE

This measure looks at how SNB is managing its revenue and expenses for the fiscal year with a goal of meeting the budgeted statement of operations target. The measure will be populated using the forecasted revenues and expenditures for Q1, Q2 and Q3. For Q4 it will use the actual results for the fiscal year. The 2022-2023 target is a deficit of \$1.5M, meaning that the corporation was successful in maintaining the budgeted deficit.

OVERALL PERFORMANCE

SNB has a surplus of \$1.0M which is \$2.5M better than our budgeted deficit of \$1.5M.



WHY DO WE MEASURE THIS?

This measures whether SNB is managing the revenue and expenses for the fiscal year with a goal of achieving a balanced statement of operations, meaning that the corporation was successful in saving on expenses or exceeded revenue targets for the year.

WHAT INITIATIVES OR PROJECTS WERE UNDERTAKEN IN THE REPORTING YEAR TO ACHIEVE THE OUTCOME?

SNB prepares a quarterly forecast to ensure it is efficiently and effectively managing its budget operations. Both expenses and revenues are tracked, reviewed, and reported quarterly by managers in all business areas. The intent is to identify any unforeseen expenditures or increased revenues to ensure that SNB achieves a balanced statement of operations by the end of the fiscal.

OBJECTIVE OF THE MEASURE

Efficient and sustainable business practices

MEASURE

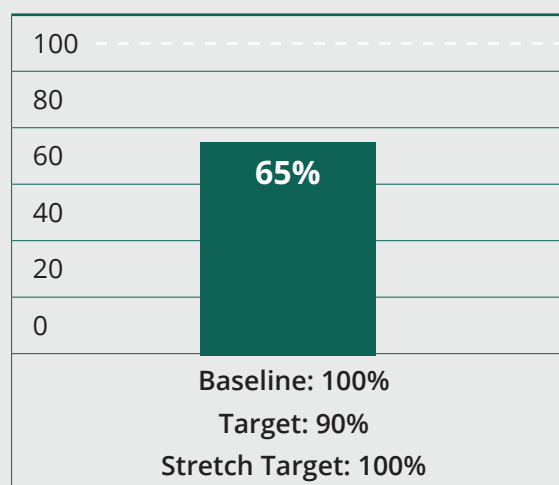
Percentage of Enterprise Resource Planning (ERP) milestones met

DESCRIPTION OF MEASURE

Yearly action plans for the ERP initiative are developed. Upon approval of all action plans, the elements of this initiative are assigned a due date by quarter. The status of the actions plans is reported quarterly to drive completion rates of milestones against the plan.

OVERALL PERFORMANCE

In 2022-2023, the ERP project met 100 per cent of its milestones in Q1 and Q2, 72 per cent of its milestones in Q3, and 23 per cent of its milestones at the end of Q4, for a year-end percentage of 65 per cent of milestones met, which is off track.



WHY DO WE MEASURE THIS?

The ERP initiative is long-term in nature and is projected to take four to six years to fully implement. Milestones and action plans are tracked to ensure the successful delivery of this critical initiative for government.

WHAT INITIATIVES OR PROJECTS WERE UNDERTAKEN IN THE REPORTING YEAR TO ACHIEVE THE OUTCOME?

The ERP project team develops action plans that are reviewed regularly by both the Steering Committee and senior government to ensure successful deployment to government. Due dates of several tasks identified have shifted with the shifting project timelines. Additional resources have been added to meet timelines.

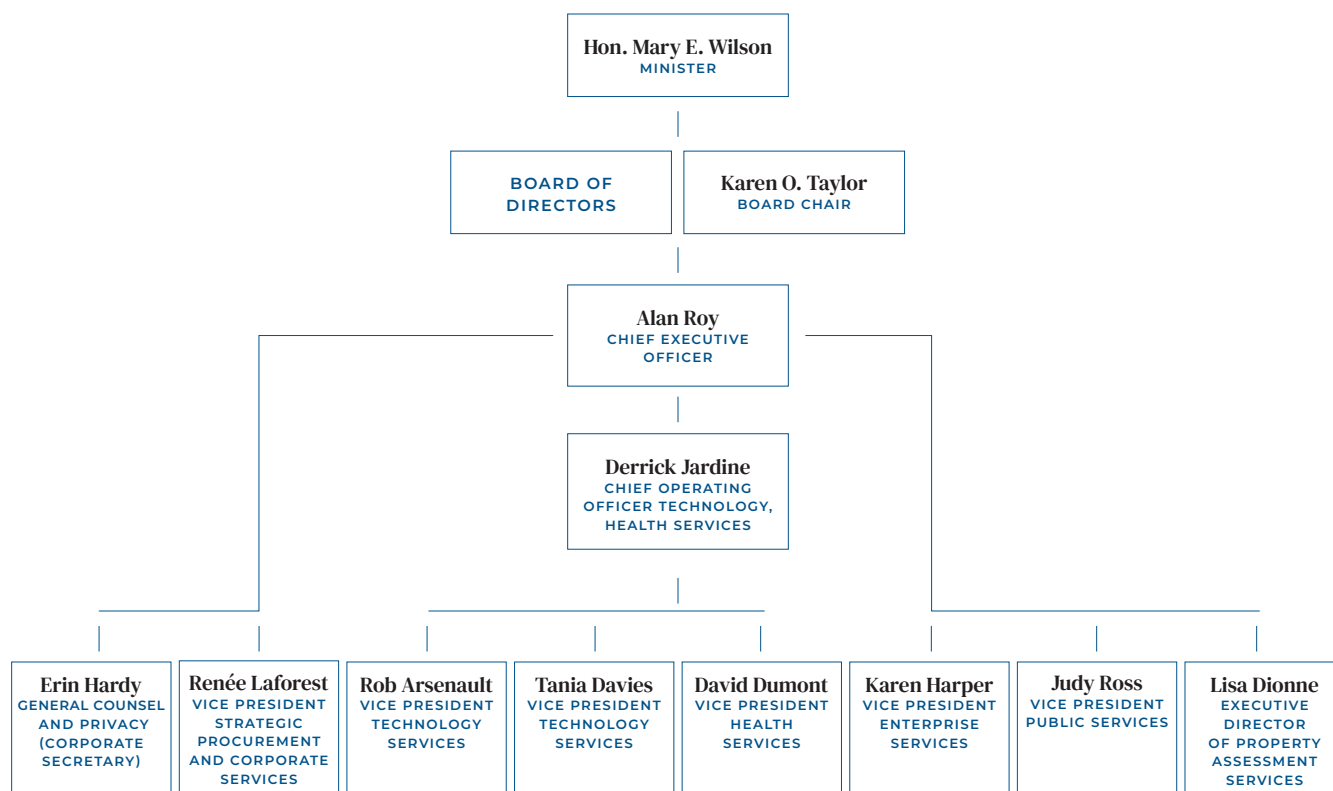
Overview of organizational operations

Service New Brunswick is a Part 1 Crown corporation created to deliver shared services for the Government of New Brunswick (GNB) with the express purpose of standardizing services and reducing costs. The *Service New Brunswick Act* provides the context for the activities of the corporation. Our mandate is to provide high-quality, innovative services for customers with a focus on value for all New Brunswickers.

SNB fulfils its mission by delivering high-quality services, standardizing processes and products, adopting best practices, and leveraging greater economies of scale in the procurement of goods and services. SNB's operations are funded through a combination of regulated fees for registry services, payments from GNB and municipalities, grants that GNB provides to deliver service on its behalf, and sales of products and services.

Service New Brunswick employs more than 2,400 people and had a budget of over \$296.8 M in 2022-2023.

HIGH LEVEL ORGANIZATIONAL CHART





Division overview and highlights

CORPORATE SERVICES

Human Resources

The Human Resources branch is responsible for recruitment; employee relations; wellness, health and safety; employee experience; learning and development; as well as the coordination of a variety of employee programs.

Strategy and Organizational Performance

The Strategy and Organizational Performance (SOP) branch is responsible for corporate performance reporting and leads the strategic planning process. This includes developing strategic initiatives, annual action plans and performance metrics using the balanced scorecard methodology. The branch also administers continuous improvement efforts designed to increase efficiency and improve customer benefits using Lean Six Sigma methodologies.

SOP oversees aspects of SNB's customer relationship management (customers and business partners) from a corporate perspective. It is responsible for formulating business development strategies, which includes evaluating and supporting opportunities for growth, and developing and monitoring service agreements.

SOP is responsible for SNB's day-to-day internal communication needs, including maintenance of the employee intranet, websites, and reports that provide information and services to employees, managers, and business partners.

It leads the advancement of the corporation's legislation, privacy, and corporate policies, and administers the *Right to Information and Protection of Privacy Act* and responses to Right to Information requests. Staff are also responsible for the corporation's records management, risk management, data integration processes and operational reporting.

Finally, SOP administers survey services, change management and measurement of service delivery performance and customer satisfaction.



Finance and Administration

The Finance Branch provides financial and operational reporting and analysis; internal controls; accounting for receivables, payables, and assets; coordination of external audits; and the preparation of financial statements.

The branch provides budgeting, ordinary and capital expenditure management, and coordination of the budget and forecast process with the Finance and Treasury Board. It is also responsible for facilities management services, including lease administration, office relocation and renovations, and it fulfills organizational administrative requirements.

Internal Audit

The Audit Services Unit conducts internal compliance reviews with respect to cash management at SNB's service centres, performs IT security reviews, and audits automobile dealerships enrolled in the Online Dealer program. The unit also conducts investigations as required.

Highlight:

- In September of 2022, SNB launched a new Employee Orientation Program. This 90-minute, interactive virtual session is based on SNB's 5-year Strategic plan and has been offered to over 400 employees.

STRATEGIC PROCUREMENT

SNB is responsible for delivering procurement services for Part 1 (GNB departments), Part 2 (school districts) and Part 3 (Regional Health Authorities). The division also provides support to the wider GNB entities such as municipalities, NB Power, community colleges and universities.

Strategic Sourcing

Strategic Sourcing's role is to maximize competition to achieve the best value for money while ensuring that all suppliers who wish to compete for government contracts have a fair and open opportunity to do so. Competitive quotes or formal bids are solicited for goods and services except in specific circumstances which are exempt from the normal process by legislation.

Procurement Enablement

The Procurement Enablement branch provides the policies, systems, and frameworks to support the procurement teams and the wider GNB community. Procurement Enablement helps support the daily operations of the Procurement Specialists by providing documentation and support for policies and regulations. The Central Tendering office is responsible for receiving and logging bids for goods and services tenders on behalf of Strategic Procurement. The Procurement Enablement team works to ensure the entire procurement process functions efficiently and effectively for customers and suppliers.

STATISTICS AT A GLANCE	2022-2023	2021-2022	CHANGE
Purchase Order value* for Goods and Services	\$2,403,028,429	\$1,614,330,730	\$788,697,699
Number of Purchase Orders* for Goods and Services	5,388	4,616	772
Number of Tenders/RFPs for Goods and Services	1,327	1,059	268
Contract value for Construction	\$544,242,396	\$289,417,699	\$254,824,697
Number of Tenders/RFPs for Construction**	523	541	(18)

* Includes Purchase Order Amendments

** Based on contracts awarded during the fiscal year

Highlights:

- In Q3 the Regional Health Authorities were allocated \$41M over and above regular funding for various equipment purchases. The Strategic Procurement Health team was assigned to procure equipment valued at \$44.4M. As of March 31, 2023, a total of 382 Purchase Orders were received with a value of \$38.3M dollars.
- Strategic Procurement, along with customer organizations, identified procurement savings opportunities of more than \$5M in 2022-2023. These included soft savings (negotiated price discounts and cost increase avoidance) and hard savings (year-over-year price reductions).
- In 2022-23, 81 per cent of procurement was awarded to New Brunswick suppliers, exceeding the target of 80 per cent.
- GNB used all 10 Regional Economic Development exemptions to award contracts to New Brunswick suppliers in non-urban areas of the province. This results in roughly \$9M more in spending remaining in the province.
- Strategic Procurement developed and implemented a new regulation for the procurement of construction services under the *Procurement Act*, which took effect December 1, 2022. The team delivered education sessions to all stakeholders and developed online tools and resources for covered entities.





HEALTH SERVICES

Clinical Engineering

Health care professionals use a wide array of diagnostic and therapeutic medical equipment in their day-to-day work. This equipment can be complex and costly. The Clinical Engineering branch works with clinicians and health care administrators to plan for and evaluate new and existing health care technologies. Responsibilities include inspecting and maintaining equipment, and ensuring the technology complies with all applicable regulations. The Clinical Engineering branch helps determine when equipment has reached end-of-life status and plays a role in the decommissioning process. The service also supports investigations of incidents related to medical equipment and participates actively in the training and education of technical and medical personnel regarding its use.

STATISTICS AT A GLANCE	2022-2023	2021-2022	CHANGE
Work orders*	63,640	60,862	2,778
Preventive maintenance service orders received**	21,164	20,745	419
Equipment alerts requiring action***	1,476	1,324	152

Net new equipment inventory (incoming equipment – obsolete equipment) increased by 2,344 devices.

* The increase in work order count equates to an additional +724 support hours (0.6% increase) over prior fiscal year. This additional support is namely due to three less vacancies than 2021-22. Despite the increase in support hours, technologist lost time due to absenteeism including COVID-19 pandemic increased by 13.8% (+1,614 hours) and remains an operational challenge. Clinical Engineering continues to experience recruitment challenges in attracting new hires in a very competitive resource pool that resulted in extended duration of unfilled positions.

** Preventive maintenance service orders comprise preventive maintenance and equipment incoming inspections. Preventive maintenance decreased by 4.21% (- 1,043 hours) and incoming inspections (safety and compliance) on new equipment increased by 18.9% (+1,003 hours). The additional safety and compliance support is mainly due to the increased capital procurement strategies of the regional health authorities for their year-end capital procurements. Annual fluctuations in preventive maintenance support are directly dependent on the quantity of new equipment purchases, past equipment purchases, aging equipment, and expiring equipment warranties.

*** The number of alerts handled varies from year to year as they are dependent on the quantity of equipment in service and the details of the published alert.

Supply Chain

On a day-to-day basis, a wide variety of equipment, supplies and services are used in the delivery of healthcare to New Brunswickers. Supply Chain branch supports healthcare professionals by ensuring the right goods and services are available at the right time and place. It is responsible for the purchasing, storage, delivery, and distribution of all equipment, supplies, and services for the healthcare system throughout New Brunswick. Supply Chain branch includes purchasing, inventory management/stores, shipping and receiving, distribution, logistics, print shops, and mail rooms.

Supply shortages continued to be an important issue during the past year which has created significant challenges in achieving the primary aim of supply chain management, that is, delivering the right amount of the right supplies to the right people at the right time. As a consequence, procurement staff have also faced a larger workload which includes chasing down supplies and determining what replacement products can be brought in. The team played a critical role in inventory management of supplies required to support the New Brunswick health care system.

Within any organization, it is often said that the most important asset is the workforce. In support of our procurement staff during these challenging times, during the past year SNB Supply Chain has invested in staff training to provide employees with applicable strategies and techniques to better manage their performance and serve the customer in this environment of chronic supply shortages.

STATISTICS AT A GLANCE	2022-2023	2021-2022	CHANGE
Purchase orders*	144,183	140,616	3,567
Dollar value of purchase orders*	\$322,678,637	\$282,277,581	\$40,401,056
# Purchase order lines received by shipping & receiving	525,392	501,552	23,840
Avg. monthly inventory turnover	0.81	0.70	0.11
Avg. monthly main inventory value	\$9,013,395	\$9,346,095	(\$332,700)
# Warehouse line items picked for distribution	2,399,699	2,386,564	13,135

*The table above excludes dollar value and number of purchase orders processed by Strategic Procurement Health. Data is reported under the Strategic Procurement Division of SNB.

Laundry and linen services

Laundry and linen services play a key role in the delivery of healthcare in New Brunswick by offering a complete delivery service of clean linen products to most healthcare facilities and nursing homes. Our products are critical to the management of infection control for the delivery of patient care.

In collaboration with our customers, we were able to add two new products to our offering this year. These products created value to our customers by providing better cleaning performance, longer life cycle and enhanced health and safety practices to end users.

Overall, this year was in part a return to normal for much of our service after multiple years of pandemic effect. Although there were still a few products for which the demand was above pre-pandemic levels, most product requirements were back to normal.

Campbellton Laundry completed its final phase of its refurbishment. After a few delays due to the pandemic, the remaining items were completed this year. Following multiple years of investment, construction and renovations, the SNB's provincial laundry capital refurbishment plan has now been completed.

STATISTICS AT A GLANCE	2022-2023	2021-2022	CHANGE
Pounds of laundry processed (lbs.)	21,208,932	21,683,841	(474,909)
Number of customers	78	79	(1)



Energy Management

The Energy Management unit is responsible for leading and coordinating the Government of New Brunswick Energy Management Strategy. This service incorporates energy efficiency and conservation into everyday operational practices while maintaining or improving thermal comfort and indoor air quality for its patrons (patients, students, public service employees). The unit uses a continuous improvement approach which is instrumental in optimizing energy use, an essential solution to climate change challenges. Staff work directly with the Regional Health Authorities, laundry operations, school districts and other government department facility managers and teams.

In response to the Climate Change Action Plan, SNB continues to implement the government-wide energy management and reporting system to ensure all departments are accountable for energy consumption and corresponding greenhouse gas emissions. The system, ENERGY STAR® Portfolio Manager¹, allows for energy benchmarking and information to be visible. Energy benchmarking is the first critical step in managing a building's energy performance by reducing energy consumption and demand, resulting in a reduction of greenhouse gas emissions. Energy consumption data for government-owned facilities including but not limited to schools, healthcare facilities, community colleges, garages and offices is maintained in the system.

STATISTICS AT A GLANCE	2022-2023	2021-2022	CHANGE
Number of sites entered into ENERGY STAR® Portfolio Manager ¹	958	826	132
ENERGY STAR certified buildings	7	5	2
Actual cost avoidance ^{2,3}	\$4.15M	\$3.6M	\$0.55 M
Greenhouse gas emission reduction (etonnnes) ^{2,3}	11,800	10,400	1,400

¹ NRCAN's ENERGY STAR Portfolio Manager® is a free, simple to use, web-based benchmarking tool that allows users to understand how their building's energy performance measures against similar buildings.

² Cost avoidance is a combination of \$1.1M for health, \$2.2M for schools and \$850,000 for laundry services.

³ Adjustments to baselines were made for some healthcare facilities so as to be more current, directly affecting the cost avoidances this year over last year.

Highlights

- Horizon's Saint John Regional Hospital received Natural Resource Canada's 2022 Building of the year – Hospital Division while Anglophone West School District's Bliss Carman Middle School won 2022 Building of the year – School Division. These awards recognize, through the NRCAN ENERGY STAR® Canada Awards Program, businesses and organizations that have made outstanding contributions through superior

energy achievements in Canada. The SNB Energy Management unit implemented and maintains the ENERGY STAR program for Government of New Brunswick buildings.

- Service New Brunswick awarded its inaugural SNB Energy Management Star Award for schools to Brian Stewart, Maintenance Foreman, Anglophone West School District, and for healthcare facilities to Jarrett Moran, Instrumentation Mechanic at the Miramichi Regional Hospital. The award recognizes individuals who show an outstanding commitment to energy conservation and efficiency by championing improvements in day-to-day operations.
- SNB Energy Management, in collaboration with the Department of Education and Early Childhood Development's (EECD), has incorporated ENERGY STAR Portfolio Manager in its curriculum with students gaining access to their schools' energy and Green House Gas (GHG) emission information. SNB provides training and shares knowledge with educators such as how and where energy is consumed in the school and offers guidance on strategies to conserve and be more energy efficient.
- Energy Management awareness and engagement videos were created this year and made available to the public. These videos highlight the commitment to the environment and energy management by Anglophone West School District and Horizon Health network.



ENTERPRISE SERVICES

Accounts Payable

The Accounts Payable branch manages the delivery of standard payables as well as transactions associated with numerous client and case management systems used to deliver programs for client departments.

The unit is responsible for transactional services as well as administration of the purchase-card and iExpense processes, supplier maintenance, payment processing, and delivering services in accordance with Key Performance Indicators (KPIs) established as part of service agreements.

The team provides end-user guidance, publishes procedural documentation, and offers general process support to client.

The Program Delivery Unit delivers programs on behalf of departments and agencies. The unit delivered the Canadian Housing Benefit, Laptop Subsidy Program, Student Employment Experience Development Program (SEED), Enhanced Energy Savings Program, Designated Centre – Parent Subsidy, Rural Internet Satellite Program, and the Low-Income Senior Benefit.

STATISTICS AT A GLANCE	2022-2023	2021-2022	CHANGE
Account payable transactions processed (in excess of)	800,000	600,000	200,000

Central Collections Services

The Central Collections Services branch manages debt owed to GNB by collecting on overdue property tax and student loan accounts.

STATISTICS AT A GLANCE	2022-2023	2021-2022	CHANGE
Total collected on property tax accounts in arrears	\$109.6M	\$124.7M	(\$15.1M)
Total collected on Student Loan Accounts in default	\$5.3M	\$6.0M	(\$0.7M)

* For every \$1 invested in operations, Central Collection Services collected \$117.



Translation Bureau

The Translation Bureau provides written translation; simultaneous interpretation for conferences, seminars, and other gatherings; consecutive interpretation for court proceedings and administrative tribunal hearings; and other linguistic services. The work performed by the branch helps departments and agencies meet GNB's obligations under the *Official Languages Act* as well as Subsection 16(2) of the *Canadian Charter of Rights and Freedoms*.

STATISTICS AT A GLANCE	2022-2023	2021-2022	CHANGE
Translation requests processed by employees	12,062 requests 5.7M words	16,853 requests 6.0M words	(4,791 requests) (0.3M words)
Translation requests processed externally	2,543 requests 6.6M words	3,103 requests 7.1M words	(560 requests) (0.5M words)
Days of simultaneous and/or consecutive interpretation provided by employees	1,179 days	1,446 days	(267 days)
Days of simultaneous and/or consecutive interpretation provided externally	1,941 days	1,307 days	634 days

Payroll and Benefits Services

On behalf of GNB, Payroll and Benefits Services is accountable for ensuring Part 1 and Part 4 (NB Legal Aid Services Commission) civil servants and contingent workers receive timely payments and benefits as per established key performance indicators.

The branch maintains employee records, leave data, and reporting for accounting and regulatory compliance with acts, regulations, policies, collective agreements, and procedures. Payroll and Benefits Services also supports Part 4 (New Brunswick Community College, Collège communautaire du N.-B., and NB Legal Aid Services Commission) in regulatory, accounting and compliance activities.

There are four payroll systems used to process payroll for permanent, term, seasonal, casual, temporary term and personal service contract employees, and students. Additionally, the branch supports the data entry for Part 2 school district payrolls, school district student testing, and the moose and deer count on behalf of the Department of Natural Resources and Energy Development.

STATISTICS AT A GLANCE	2022-2023	2021-2022	CHANGE
Transactions processed	*175,961	211,402	(35,441)

*NOTE: Transactions associated with retroactive payments for Collective Agreements and the Management Non-Union policy are not included in this figure.

Additional transaction processed not included in the chart above is work completed by the Computer Assisted Data Entry (CADE) Team who have:

- Received approximately 86,830 payroll and benefits documents equalling 682,878 lines of data to support the payroll for Part 2, School Districts;
- Received 598 records equalling 3,167 lines of data entry to support statistical information for the moose harvest; and
- Received 1,332 records totalling 6,892 lines of data entry to support statistical information for the deer harvest.

A large volume of work completed in many areas of Payroll and Benefits Services is not currently tracked. This would include such things as remittances, reporting and analytics for departments, completion of T4s, and inquiries from employees that are supported by the Compliance & Reporting team, Meditech and JD Edwards teams, and Client Services Specialists.

Managed Print and Distribution

The Managed Print and Distribution branch is composed of three different units.

Printing Services provides highspeed digital printing and finishing services for black and white and colour print requests. The unit also maintains a list of prequalified print vendors and acquires external print services for specialty and large quantity print jobs. This year, the unit began providing print service for the Dr. Everett Chalmers Regional Hospital (DECH). This change made it possible for the hospital to repurpose the space that previously housed its own print shop.

The Postal Services unit provides centralized mail and delivery services to GNB customers from its main processing facility in Fredericton. Regional interoffice mail services are also provided throughout the province.

Print Optimization Services centrally manages a contract that provides efficient multifunctioning printing devices throughout government. Services include Parts 1, 2, 3 and 4 of GNB.

The Managed Print and Distribution branch also provides an employee/agent identification card service and administers GNB's surplus assets.

STATISTICS AT A GLANCE	2022-2023	2021-2022	CHANGE
Printing Services (volume)			
Internal print jobs	1,100	916	184
Third-party print jobs	194	194	0
DECH Print Jobs	4,867	4,838	29
Postal Services			
Pieces metered	5,278,634	5,040,038	238,596
Pieces shipped	19,323	23,364	(4,041)
Print Optimization Services			
Device count	6,873	6,659	214
Impressions	293,417,950	268,962,095	24,455,855

Highlights:

- Accounts Payable assisted the Department of Social Development in delivering the Emergency Food and Fuel Benefit in June 2022 and again in January 2023. The program delivered 145,000 payments to vulnerable New Brunswickers.
- Accounts Payable Services Program Delivery Unit expanded its services delivering programs on behalf of partnering departments and agencies. The unit added the Energy Enhancement Program on behalf of NB Power, the SEED program for PETL, the Low Income Seniors Benefit for Social Development, and the Rural Satellite Internet Rebate for Finance and Treasury, while continuing to deliver the Laptop Subsidy Program, Canada Housing Benefit, and Designated Centre – Parent Subsidy.
- The Translation Bureau has started implementation of new translation tools for internal staff and government clients. The implementation will be completed in November 2023.
- Payroll and Benefits Services made retroactive payments to approximately 12,913 current and former eligible Civil Servants representing eight collective agreements and the Management Non-Union Policy (Oracle Fusion) in the amount of approximately \$95M.





TECHNOLOGY SERVICES

Technology Services is a strategic enabler in the delivery of government, education, and healthcare services. This group of Information Technology (IT) professionals works together behind the scenes to provide the necessary tools, solutions, and infrastructure that allow government employees to manage and administer services, and for the public to access services and information digitally.

Here is how these daily IT operations and services make a difference, by the numbers:

- **43,800 devices supported**

This includes 29,800 desktops, laptops, and tablets, 10,000 mobile devices, and 4,000 connected devices (cellular enabled devices like plows, school buses, weather stations etc.). Infrastructure for networks, data centres, storage and integration are also important assets supported by the team.

- **270,700 service tickets resolved**

The Technology Services team supported more than 38,000 government and RHA workers and resolved service requests and issues every day of the year. More than 125,000 of these interactions were through incoming service call requests with the remaining requests submitted electronically.

- **126,000,000 minutes of video conferencing hosted**

These video conferencing minutes were hosted during approximately 802,000 distinct meetings. These networking tools enable collaboration and connectivity between government employees.

- **98 per cent of email intended for GNB/RHA mailboxes blocked by GNB spam filters.**

Incoming emails are continuously monitored, and action taken whenever the message source can be reliably determined. Advanced Threat Protection tools are used to block spam and phishing messages targeting GNB.

Security initiatives and investment are made every year to strengthen GNB network, application and access security posture. These actions protect government network and confidential information from being compromised and maintain the availability of business-critical systems used across the government.

Technology Services brings solutions to every aspect of government in areas such as education, justice, environment and local government, transportation and infrastructure, social services, and health care. Every year various technologies and applications are modernized, upgraded or replaced. These efforts improve the stability, usability, and security of networks and solutions that are used every day by healthcare professionals and civil servants to serve citizens in facilities around the province.

Highlights:

- Technology Services continued to play a key role in supporting the changing clinical resourcing requirements of the province through rapid fulfilment of clinical resource mobility and travelling nursing access to IT solutions.
- Several healthcare solutions were modernized and implemented to improve health care delivery and patient and clinical information access, safety, and accuracy.
- A Patient Surgery Tracker is being piloted in a Horizon Health facility that allows patients and families to receive electronic updates on surgery in progress and location while ensuring privacy and confidentiality of information.
- Technology services enabled new healthcare clinics that address wait times for cataract and knee replacement surgeries with network connectivity and various health applications which are essential tools in the delivery of these services.
- As part of the ongoing Early Childcare Registry Program enhancements, Technology Services deployed solutions to help parents search for early childcare services and to add their names to waitlists. Early childcare operators also received tools to help in the management of Childcare Fee Subsidies.
- A new website for school pre-registration was launched.
- A new Student Information Solution was implemented for the New Brunswick College of Craft and Design to allow the college to be well prepared for the Fall 2022 enrollment.
- SNB and ONB worked together to successfully deliver new systems to efforts to meet New Brunswick immigration targets. These included solutions to support the Private Career College program and the Critical Worker Program that help connect newcomers and their families to schools and employers throughout the province.
- A new IT solution is now being used to coordinate and manage field operations for 300 Department of Natural Resources and Energy Development staff across the province. It was instrumental as a resource planning and reporting tool to assist with Hurricane Fiona relief efforts.
- A Corrections Trust Accounting Solution, implemented in collaboration with partners from the Department of Justice and Public Safety, ensures staff within the five provincial corrections facilities now have a modern, reliable and robust solution to manage client monies.
- At the click of a button, the Fire Centre staff can now publish the daily burn status message to the GNB Fire Watch web page and automated phone system in both languages. Processing hourly data from 60 weather stations across the province, the system produces weather maps enabling staff to proactively prevent and manage forest fires.
- A Carbon Footprint Calculator and the Greenhouse Gas Dashboard web application were launched to allow citizens to calculate their approximate annual gas emissions and suggest ways to reduce their footprint.

Land Information Infrastructure Secretariat

SNB is the lead agency for coordination of geomatics and base mapping in New Brunswick. The activities of the Land Information Infrastructure Secretariat include:

- Managing an interagency governance framework to facilitate collaboration on geomatics across GNB;
- Developing and operating the GeoNB infrastructure, which allows for discovery, access, storage, and dissemination of geographic data and related applications on behalf of partners; and
- Open Data NB, an online portal that allows citizens to access hundreds of data sets with continuous updates.

STATISTICS AT A GLANCE (VOLUME)	2022-2023	2021-2022	CHANGE
GeoNB hosted datasets	97	81	16
GeoNB hosted applications	28	26	2
GeoNB map services	88	86	2
GeoNB visits	235,988	262,008	(26,020)
Maps hosted on ArcGIS Online	122	112	10
LiDAR products	10	9	1
Outreach / Education sessions	5	3	2
Open Data site hits	506,337	402,294	104,043
Open Data downloads	39,099	19,231	19,868
Open Data Assets	432	381	51

PUBLIC SERVICES

Customer Care

SNB is the gateway for the public to several government services offered through a multichannel service delivery network. Customer convenience is a key factor in service delivery. To meet New Brunswickers' expectations, SNB offers three channels of delivery:

- In person, through a network of 33 service centres;
- Over the telephone (TeleServices) at 1-888-762-8600; and
- Online at www.snb.ca.

STATISTICS AT A GLANCE

SERVICE DELIVERY TRANSACTIONS

Volume by partner	2022-2023	2021-2022*	Change
Government partners: Provincial (all government departments), Federal (Pleasure Craft Licensing), Municipalities	3,355,577	3,268,421	87,156
Service New Brunswick (SNB): Property Assessment Services, Corporate Registry, Personal Property Registry, Land Registry, Residential Tenancies Tribunal, Vital Statistics and SNB Products	2,697,756	2,674,661	23,095
Other partners: Payment taking for NB Power, Regional Health Authorities, WorkSafeNB and others	249,550	234,959	14,591
Total Transactions	6,302,883	6,178,041	124,842

* Some balances for 2021-22 have changed slightly as a result of adjustments to the way transactions are classified.

A range of services are delivered on behalf of various departments and agencies including the federal government. SNB also accepts payments on behalf of 64 municipalities.

Services include:

- Motor vehicle: driver's licences, registration, placards for disabled persons;
- Recreation: hunting and fishing licenses, trail permits for all-terrain vehicles and snowmobiles;
- Government forms: Medicare, lottery registration, Elections NB;
- Federal government; pleasure craft licensing; and
- Municipalities: water and sewage payments, parking ticket payments.



Highlights:

- Teleservices celebrated 25 years of service as a contact centre operation in Dalhousie.
- Teleservices agents called approximately 73,000 New Brunswickers who are on the waiting list for a family physician using a new tool called ICE Champaign, which makes outbound calls and can track call attempts. This project is part of Patient Connect NB in collaboration with the Department of Health. The agents registered residents into Health Link, which will be used to provide local health clinic services until a permanent family physician is available.
- Tourists considering New Brunswick now have an option for “information only” when calling New Brunswick as well as booking a site. This provides for one call resolution as well as flexibility within the workforce for remote work.
- Housing Navigators were set up in January of 2023 to assist New Brunswickers navigate the various options for support.
- As of July 2022, residents of NB are now able to change their address online.
- The Pleasure Craft Licensing team signed a one-year year extension with Transport Canada with new rates effective April 1, 2023.
- Service Delivery Support provided New Brunswick Tourism maps online and fulfillment of online purchases in August 2022.
- Staff resolved a request from the Snowmobile Federation of New Brunswick to provide a “snowmobile bundle” that allows people to both register their machine and purchase a trail pass at the same time online.
- A yellow belt project was completed to review the process of Foreign Driver License exchange. The new process was piloted in the Saint John service centre and then rolled out across the province. Revisions were made to the communications provided to newcomers when booking their drivers tests. This would ensure the appropriate time allowance prior to test for the foreign driver’s license exchange. The team also created a separate queue in the line management system to ensure that when these customers arrive they are given priority to assist with an efficient exchange.

Residential Tenancies Tribunal

The Residential Tenancies Tribunal provides an alternative dispute resolution service outside of the traditional court process.

Residential Tenancies Officers are appointed to carry out duties prescribed by the *Residential Tenancies Act*. The activities include holding in trust all security deposits paid by tenants pursuant to a residential tenancy lease; investigating and resolving disputes and complaints by mediation, when possible, or adjudication; enforcing the *Residential Tenancies Act*; and providing information about residential tenancies.

STATISTICS AT A GLANCE	2022-2023	2021-2022	CHANGE
Security deposits accepted	20,208	19,310	898
Net value of security deposits	\$47.3M	\$40.9M	\$6.4M
Security deposits returned	13,446	13,850	(404)
Applications for assistance or disputed claims received	6,099	5,364	735

Highlights:

Legislative amendments were implemented to the *Residential Tenancies Act* and include:

- Limiting a landlord's right to terminate a tenancy to one of four acceptable reasons:
 - » The landlord intends for the rental unit to be taken over by a family member;
 - » The rental unit occupied by the tenant will be used for non-residential purposes;
 - » The rental unit will be renovated to such an extent that it is necessary for the tenant to move out; or
 - » There is an employment relationship between the tenant and the landlord relating to the maintenance or management of the rental unit and the employment has ended.
- A rent cap was introduced of 3.8 per cent retroactively to January 1, 2022, until December 31, 2022.

Additional legislative amendments were implemented in the winter of 2023 and include:

- Tenants have 60 days instead of 30 to apply for help with a rent increase notice;
- The RTT may order rent increases be phased in over two to three years.

Registries

Condominium properties are administered through the *Condominium Property Act*, which sets out the rules for developing, operating, and managing them in New Brunswick. This area provides approval for condominium corporations and the registration of associated documents and plans. It also accepts information on reserve funds, financial statements, insurance, and directors filed by these corporations.

The Corporate Registry administers incorporation and lifecycle management of New Brunswick-based business corporations and non-profit companies as well as the registration of partnerships and business names, and extra-provincial corporations. The Corporate Registry maintains publicly available information on business and non-profit corporations and unincorporated business entities. Corporate Registry staff advise businesses operating in New Brunswick on how to remain in compliance with business registry legislation and how to complete filings that satisfy the requirements specified in legislation.

The Land Registry maintains records dating back to the original Crown land grants and are available for public scrutiny. The Land Registry also operates the provincial land registration office where legal plans and documents such as deeds, mortgages and wills relating to the ownership of real property can be registered. The Land Registry unit maintains the PLANET system, which allows land-based transactions through a comprehensive, integrated, online source of land registration, property mapping, and real property information. The unit also maintains a province-wide Global Positioning System (GPS)-based survey network that includes a series of continuously operating active control stations, which provides observations to users via the SNB website.

The Personal Property Registry maintains a province-wide registry service where users can serve public notice of their security interests, judgments, and other claims affecting personal property, such as automobiles, recreational vehicles, furniture, and business inventory. It also offers individuals and businesses the opportunity to determine if there is a registered security interest on a personal property by providing the means to search the Personal Property Registry, through the Atlantic Canada Online portal and SNB's Lien Check service.



Vital Statistics is responsible for registering, maintaining, and disseminating birth, death, stillbirth, and marriage data (also known as “vital events”). Vital Statistics can search records, issue certificates of a vital event, distribute marriage licenses, approve and register changes of name, and maintain an index of marriage officiants and churches/religions authorized to solemnize marriages in New Brunswick.

STATISTICS AT A GLANCE			
REGISTRIES ACTIVITIES	2022-2023	2021 -2022	CHANGE
Condominiums			
New corporations	3	2	1
New units approved	22	58	(36)
Corporate Registry			
Incorporations	3,100	3,270	(170)
Registrations	4,049	4,163	(114)
Annual return	43,998	45,105	(1,107)
Certificate of Status/certified copies	6,726	4,914	1,812
Land Registry			
Registrations	102,637	110,291	(7,654)
Searches	42,713	44,211	(1,498)
Certificates of Registered Ownership sold	42,294	47,425	(5,131)
Personal Property Registry			
Registrations	154,950	161,832	(6,882)
Searches	93,373	90,618	2,755
Vital Statistics			
Certificates issued (all types)	31,500	25,739	5,761
Change of name processed	403	401	2
Vital events registered	19,595	16,513	3,082



Highlights:

- The Land Registry continued experiencing higher than normal volume of registrations due to the increased activity in the real estate market for the first three quarters of the fiscal year. In the last quarter, processing times for registrations returned to pre-COVID standards.
- The final phase of the Land Registry system modernization was completed with the launching of Real Property Online (RPOL). The RPOL now provides online fee-based real property information including rights, restrictions, and obligations on individual land parcels to the public in real-time. Previously this data was only available through PLANET user accounts, Land Registry kiosks in service centres or by contacting the Provincial Land Registry Office.
- The Corporate Registry continued working on the modernization of SNB's Business Registry legislation and customer facing services. Legislative changes related to modernizing Limited Liability Partnerships came into force on April 1, 2022, and legislation to ensure corporate transparency by adding new provisions to the *Business Corporations Act* came into force on June 10, 2022.
- An *Act to Amend the Business Corporations Act* was introduced into the Legislature on November 24, 2022. This Bill is the first major update to the Act since its introduction in 1981 and considers significant changes to business operations in the digital age. It will also offer more flexibility to businesses operating in New Brunswick and significantly reduce regulatory burden. The next phase of the project will see improvements to customer experience by offering a fully digital end-to-end service experience.
- Vital Statistics partnered with Service Canada to complete the first phase of an Electronic Death Registration Project enabling funeral directors to enter the civil data for deceased individuals electronically. The next phase has commenced and will provide medical practitioners and coroners with the same electronic submission platform to provide a completely digital death registration process.
- Amendments to *General Regulation 87-30* under the *Vital Statistics Act* was enacted on January 12, 2023, preventing third party external service providers from applying for marriage and birth certificates on an individuals' behalf. This change will ensure New Brunswickers applying for their vital event certificates use the most secure, cost efficient and timely means to obtain this government service.

Property Assessment Services

SNB is responsible for the valuation and classification of all real property in New Brunswick. Property Assessment is a vital component in the processes of real property taxation.

The *Assessment Act* states that all property in the province is to be assessed at its real and true (market) value as of January 1 of the year for which the assessment is determined. Individual property assessments are then compiled to produce municipal and provincial assessment bases.

These bases are shared with the Department of Environment and Local Government, which produces the tax bases for each municipality, and rural district.

Individual property assessments are also provided to the Department of Finance and Treasury Board. These are then used, along with municipal and provincial property tax rates, to produce an annual property tax notice (bill).

Property assessors are responsible for maintaining an inventory of all real property information as well as administering many property tax-related benefits programs.

PROPERTY ASSESSMENT ERRORS	
Tax year	Number of Factual* Errors
2022	564
2021	776
2020	865
2019	1,568
2018	2,117

*A factual error is the result of incorrect property data/characteristics used in the calculation of a property value.

On November 23, 2017, the Auditor General of New Brunswick released a public report, *Service New Brunswick Residential Property Assessment – Special Examination*. The report included 25 recommendations, of which 22 were directed at SNB. SNB agreed with all recommendations and executed an action plan to address the outstanding issues. The Auditor General performed a follow-up audit in 2021 and reported six of the SNB recommendations were not implemented. Four of these relate to limited system functionality.

In early 2023, following a comprehensive Request for Proposal process, the SNB Board of Directors, Policy and Priorities Board and Treasury Board authorized Service New Brunswick to proceed with Tyler Technologies, Inc. as its partner to replace Property Assessment Services' current Computer Assisted Mass Appraisal System. The multi-year project will address the remaining Auditor General recommendations, as well as modernize and streamline the property assessment function and service delivery to Local Government and property owners.

PROPERTY ASSESSMENT STATISTICS					
Tax year	Number of properties	Assessment Base (Billion \$)	Request for Review*	Per cent of property accounts	Appeals (Assessment Board)
2022	474,467	73.0	8,983	1.9	168
2021	472,098	67.2	5,368	1.1	90
2020	471,082	66.1	5,941	1.3	192
2019	469,948	64.4	5,439	1.2	118
2018	468,744	62.8	3,956	0.8	127

* Figures from 2021 onward include online inquiries which may not result in a formal request for review.

Summary of staffing activity

NUMBER OF SNB EMPLOYEES		
EMPLOYEE TYPE	2022-2023	2021-2022
Permanent	1,983	1,911
Temporary	133	90
Casuals	445	452
TOTAL	2,561	2,453

Permanent employees include all permanent full time and part time employees. Temporary employees are employees in various types of temporary positions, including PSC positions and Ministerial/Constituency Office Staff. Casuals include full-time, part-time, hourly, and on-call employees, as well as students.

STAFFING ACTIVITY WITHIN FISCAL YEAR		
EMPLOYEE TYPE	2022-2023	2021-2022
Permanent	312	308
Temporary	334	324
TOTAL	646	632

Staffing activities include formal competitions, expressions of interest, casual hiring, personal services contracts, secondments, and lateral transfers. Of these, SNB posted 463 competitions, including 260 open (public) competitions and 203 closed (internal) competitions.

SNB also made the following appointments using processes to establish merit other than the competitive process:

APPOINTMENT TYPE	APPOINTMENT DESCRIPTION	NUMBER
Specialized Professional, Scientific or Technical	An appointment may be made without competition when a position requires: <ul style="list-style-type: none"> • A high degree of expertise and training; • A high degree of technical skill; and • Recognized experts in their field. 	3
Equal Employment Opportunity Program	Provides Aboriginals, persons with disabilities and members of a visible minority group with equal access to employment, training, and advancement opportunities.	0
Corporate Talent Appointments	Permanent employees identified in corporate talent pools, who meet the four-point criteria for assessing talent, namely performance, readiness, willingness, and criticalness.	28

Regular appointment of casual/temporary	An individual hired on a casual or temporary basis may be appointed without competition to a regular properly classified position.	18
Regular appointment of students/ apprentices	Summer students, university or community college co-op students or apprentices may be appointed without competition to an entry level position.	0

No complaints alleging favouritism were made to the CEO of Service New Brunswick and no complaints were submitted to the Ombud.



Summary of legislation and legislative activity

NAME OF LEGISLATION	EFFECTIVE DATE	SUMMARY OF CHANGES
Bill 14 - <i>An Act Respecting the Assessment Act</i> Bill-14.pdf (legnb.ca)	This Bill received Royal Assent and came into force on December 16, 2022.	Amendments were made to the <i>Assessment Act and General Regulation 84-6</i> to phase in assessment values over a three-year period for new apartment buildings of four units and above or existing apartment buildings of four units and above undergoing major renovations.
Bill 24 – <i>An Act to Amend the Business Corporations Act</i> Bill-24.pdf (legnb.ca)	This Bill was introduced (first reading) on November 24, 2022. Second reading was December 6, 2022, where it was debated and deferred to the Standing Committee on Law Amendments.	The purpose of this Bill is to modernize the <i>Business Corporations Act</i> and better align it with similar legislation across the country. This will provide a more competitive environment in New Brunswick and encourage corporations to set up in this province.
Bill 25 – <i>An Act Respecting The Residential Tenancies Act</i> Bill-25.pdf (legnb.ca)	This Bill received Royal Assent and came into force on December 16, 2022.	Amendments were made to <i>The Residential Tenancies Act</i> and General Regulation 82-218 to increase the time tenants have to apply to the Residential Tenancies Tribunal from 30 days to 60 days should they receive a notice of a rent increase that appears unreasonable. In addition, residential tenancies officers will have authority to phase in the increase in rent over a two- or three-year period.
Bill 67 – <i>An Act to Amend the Procurement Act</i> Bill-67.pdf (legnb.ca)	This Bill received Royal Assent on December 17, 2021, but only came into force on December 1, 2022.	Among the action items in the <i>NB First Procurement Strategy and Action Plan</i> is that there be one department responsible for all procurement: Service New Brunswick. It also called for one piece of legislation that would govern all procurement of goods, services and construction. The purpose of this Bill was to consolidate the Crown Construction Contracts Act with the Procurement Act. The Crown Constructions Contracts Act was repealed.

<p>Bill 95 – <i>An Act to Amend the Business Corporations Act</i> Bill-95.pdf (legnb.ca)</p>	<p>This Bill received Royal Assent and came into force on June 10, 2022.</p>	<p>Amendments were made to define a “beneficial owner” and require corporations to keep a register of ‘beneficial owners’, as a form of corporate transparency.</p>
<p>Bill 96 – <i>An Act to Amend The Residential Tenancies Act</i> Bill-96.pdf (legnb.ca)</p>	<p>This Bill received Royal Assent on June 10, 2022, and was retroactive to January 1, 2022.</p>	<p>Amendments were made to establish a rent cap of 3.8% for the 2022 calendar year and prevent landlords from terminating tenancies without cause.</p>



NAME OF REGULATION	EFFECTIVE DATE	SUMMARY OF CHANGES
<i>New Brunswick Regulation 87-30 – the General Regulation – Vital Statistics Act</i>	January 19, 2023	This regulation was amended to tighten the eligibility criteria for third party service providers to apply for birth and marriage certificates on an individual's behalf.
<i>New Brunswick Regulation 2014-93 – the Goods and Services Regulation – Procurement Act</i>	December 1, 2022	Amendments were made to the regulation to modernize some of the language, streamline processes and rename the <i>General Regulation</i> as the <i>Goods and Services Regulation</i> .
<i>New Brunswick Regulation 2022-78 – the Construction Services Regulation – Procurement Act</i>	December 1, 2022	A new regulation was created to prescribe the rules related to the procurement of construction services and applied to the same entities bound by the <i>Crown Construction Contracts Act</i> which was repealed once the <i>Procurement Act</i> came into effect.
<i>New Brunswick Regulation 84-6 – the General Regulation – Assessment Act</i>	August 25, 2022	Amendments were made to further define the types of properties that would be considered “heavy industrial properties” for taxation purposes.
Bill 117 – <i>An Act Respecting Heavy Industrial Property</i>	The bill received Royal Assent on June 10, 2022	Addition of a new property classification, Heavy Industrial Property, within the non-residential property classification.
Bill 14 – <i>An Act to Amend the Assessment Act</i> New Brunswick Regulation 84-6, the <i>General Regulation – Assessment Act</i>	The bill received Royal Assent on December 16, 2022	Addition of a new program to allow for the phase-in of assessment values for multi-unit rental buildings. Further define major construction and qualifying criteria for the Housing Development Incentive Program.
New Brunswick Regulation 84-6, the <i>General Regulation – Assessment Act</i>	August 25, 2022	Further define the types of properties that will be considered Heavy Industrial Property.

Summary of recommendations from the Office of the Auditor General

NAME AND YEAR OF AUDIT AREA WITH LINK TO ONLINE DOCUMENT	RECOMMENDATIONS
	TOTAL
Matters arising from the Audit of the Financials Statements of Service New Brunswick, 2022/2023	7

NAME AND YEAR OF AUDIT AREA WITH LINK TO ONLINE DOCUMENT	RECOMMENDATIONS
	TOTAL
Matters Arising from our Audit of the Financial Statements of the Province, 2022 – SNB, Property Assessment System Microsoft PowerPoint - Report Cover Vol III Eng 2022 (1) (agnb-vgnb.ca)	2

IMPLEMENTED RECOMMENDATIONS	ACTIONS TAKEN
<p>We again recommend SNB proceed as quickly as possible to validate the assessment data of properties which were assessed using methodologies from the 2017 Fast Track initiative.</p> <p>We recommend SNB visually reinspect properties within an appropriate time period, such as the timeline suggested by best practices (every 4 to 6 years) or, at a minimum, the internal timeline set by SNB (every 10 years).</p>	<p>SNB recognizes the importance of validating the assessment data of properties that were assessed using the 2017 methodologies. SNB anticipates completing Data Validation this year.</p> <p>SNB recognizes the importance of re-inspecting properties. A plan to improve the re-inspection cycle has been developed which will be implemented and monitored. Priority has been placed on achieving progress with these initiatives.</p>
<p>We again recommend SNB review and resolve system access control weaknesses for the property assessment system (EvAN) as soon as possible. These weaknesses relate to use access reviews and managing user access for the EvAN application, database, and operating system.</p>	<p>SNB's current Computer Assisted Mass Appraisal system does not provide the functionality to perform reviews of roles using system reporting. A replacement for the system has been selected. This will be a multi-year project.</p> <p>Formal processes will be implemented to address access review and managing user access for the database and operating system.</p>

NAME AND YEAR OF AUDIT AREA WITH LINK TO ONLINE DOCUMENT	RECOMMENDATIONS
	TOTAL
Matters Arising from our Audit of the Financial Statements of the Province, 2022 – SNB, Information Technology Infrastructure Audit Microsoft PowerPoint - Report Cover Vol III Eng 2022 (1) (agnb-vgnb.ca)	5

NAME AND YEAR OF AUDIT AREA WITH LINK TO ONLINE DOCUMENT	RECOMMENDATIONS
	TOTAL
Matters Arising from our Audit of the Financial Statements of the Province, 2022 – SNB, Payroll and Benefits (HRIS) Microsoft PowerPoint - Report Cover Vol III Eng 2022 (1) (agnb-vgnb.ca)	2

IMPLEMENTED RECOMMENDATIONS	ACTIONS TAKEN
We recommend SNB review its processes to improve its service request response times and provide feedback to departments advising them when service requests are completed.	SNB has reviewed processes to improve service request response times.
<p>We again recommend SNB regularly evaluate the sampling process used for validating key payroll data (such as commencements, terminations, and adjustments) to determine if the process is appropriate when compared with actual results and if the process considers risk-based sampling. This evaluation should be obtained for audit purposes.</p> <p>We again recommend SNB evaluate the sampling process at least semi-annually or when significant changes are made to payroll processes, such as with the implementation of the Oracle Fusion payroll/ human resources management application. This evaluation should be obtained for audit purposes.</p>	<p>Oracle Fusion will change the way the work is performed and audited. An example of this is the responsibility and accountability for Human Resources to enter information about a commencement or termination. The work then flows to Service New Brunswick Payroll and Benefits Services to transact benefit and payroll items. In the current state of HRIS, items being validated are tracked and specific transactions/ corrections would be found on a 710 report or in e-mail correspondence. A 50% sample of the daily work is to be completed and should an error be found then another transaction is to be reviewed. If the validation process results in a trend associated with a specific employee, then additional support and review is done of their work. This is often accomplished by having a peer, supervisor or a member of the validation review the work of the employee in question prior to the running of the payroll.</p>

NAME AND YEAR OF AUDIT AREA WITH LINK TO ONLINE DOCUMENT	RECOMMENDATIONS
	TOTAL
Matter arising from the Audit of the Financials Statements of Service New Brunswick, 2021/2022 Microsoft PowerPoint - Report Cover Vol III Eng 2022 (1) (agnb-vgnb.ca)	6

IMPLEMENTED RECOMMENDATIONS	ACTIONS TAKEN
We recommend SNB train staff on how to prepare and review year-end account reconciliations and how to record transactions near year-end.	As more integration is made into the new Fusion Enterprise Resource Planning (ERP) system more training continues to be provided to key users in all areas including prepaid expenditures and stressing the importance of accounting for transactions in the proper fiscal year.
We recommend SNB provide support for significant accounting estimates included in the financial statements.	SNB received an acceptable amount of support from Finance and Treasury Board which was provided to the audit staff during the audit along with numerous conversations describing the process.
We recommend SNB educate its staff on the authorized policies and processes in place when approving payments.	<p>The ERP planning project has begun work on the implementation of Fusion's Procurement module. Upon completion this module will mitigate any risk of unauthorized payments.</p> <p>Until such time as the Procurement module is active, increased training has been provided to staff and interim reporting has been developed to identify these situations and allow expedited review.</p> <p>All instances of unauthorized approval were investigated, and it was determined that all expense payments were appropriate, and all goods and services were received.</p>
We again recommend SNB implement a new accounting and payroll system. If SNB expects an extended timeframe for completing this project, and if it is cost effective, SNB should process transactions in one system reducing the risk of duplicate payments, fraud and staff inefficiencies.	The ERP planning project continues to move forward. Until completion SNB has put various mitigations in place in order to reduce the risk of duplicate payments, fraud and staff inefficiencies. SNB continues to improve efforts to identify duplicate transactions in its multiple systems and ensure data integrity between systems.



<p>We recommend SNB review, update and document as necessary:</p> <ul style="list-style-type: none">• the useful life estimates of its Tangible Capital Assets; and• its policies for Tangible Capital Assets. <p>We recommend this review be performed on a regular basis such as annually and be retained for audit purposes.</p>	<p>SNB has continued to review the useful life estimates of its tangible capital assets and associated policies. SNB has also greatly improved the documentation of these reviews and discussions.</p>
<p>We recommend SNB review and resolve the weaknesses in internal control and other areas identified in Appendix A as soon as possible.</p>	<p>SNB has separately reviewed and assessed the risks identified in Appendix A. Corrective action has been taken for items identified as high risk and for which there are no mitigating measures in place. Some of these items will remain until the new Enterprise Resource Planning system is fully operational as they are considered as a low-medium risk to the organization or because there is mitigation in place.</p>

SECTION 2 - INCLUDES THE REPORTING PERIODS FOR YEARS THREE, FOUR AND FIVE

NAME AND YEAR OF AUDIT AREA WITH LINK TO ONLINE DOCUMENT	RECOMMENDATIONS	
	TOTAL	IMPLEMENTED
Matter arising from the Audit of the Financials Statements of Service New Brunswick, 2020/2021 Auditor General Report (agnb-vgnb.ca)	7	6
Matters Arising from our Audit of the Financial Statements of the Province, 2021 – SNB, Information Technology Infrastructure Audit Auditor General Report (agnb-vgnb.ca)	4	2
Matters Arising from our Audit of the Financial Statements of the Province, 2021 – SNB, Payroll and Benefits (HRIS) Auditor General Report (agnb-vgnb.ca)	2	0
Matters Arising from our Audit of the Financial Statements of the Province, 2021 – SNB, Property Assessment Services Auditor General Report (agnb-vgnb.ca)	4	2
Matters Arising from our Audit of the Financial Statements of the Province, 2021 – SNB, Payments Processed through the Imaging Process Management System (IPM) Auditor General Report (agnb-vgnb.ca)	4	1
Matters Arising from our Audit of the Financial Statements of the Province, 2020 – SNB, Payroll and Benefits (HRIS) https://www.agnb-vgnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2020V3/Agrepe.pdf	3	1
Matters Arising from our Audit of the Financial Statements of the Province, 2020 – SNB, Payments Processed through the Imaging Process Management System (IPM) https://www.agnb-vgnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2020V3/Agrepe.pdf	4	0
Matters Arising from our Audit of the Financial Statements of the Province, 2020 – SNB, Property Assessment Services https://www.agnb-vgnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2020V3/Chap9e.pdf	6	4
Matters Arising from our Audit of the Financial Statements of the Province, 2020 – SNB, Information Technology Infrastructure Audit https://www.agnb-vgnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2020V3/Agrepe.pdf	6	5

NAME AND YEAR OF AUDIT AREA WITH LINK TO ONLINE DOCUMENT	RECOMMENDATIONS	
	TOTAL	IMPLEMENTED
Matters arising from the Audit of the Financials Statements of Service New Brunswick, 2019/2020 https://www.agnb-vgnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2019V3/Agrepe.pdf	6	5
Matters Arising from our Audit of the Financial Statements of the Province, 2019 – SNB, Collection of Overdue Property Tax Accounts https://www.agnb-vgnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2019V1/Chap4e.pdf	1	1
Matters Arising from our Audit of the Financial Statements of the Province, 2019 – SNB, Payroll and Benefits (HRIS) https://www.agnb-vgnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2019V3/Agrepe.pdf	3	1
Matters Arising from our Audit of the Financial Statements of the Province, 2019 – SNB, Payments Processed through the Imaging Process Management System (IPM) https://www.agnb-vgnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2019V3/Agrepe.pdf	6	2
Matters Arising from our Audit of the Financial Statements of the Province, 2019 – SNB, Information Technology Infrastructure Audit https://www.agnb-vgnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2019V3/Agrepe.pdf	5	5
Matters Arising from our Audit of the Financial Statements of the Province, 2019 – SNB, Property Assessment Services https://www.agnb-vgnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2019V3/Agrepe.pdf	4	3
Matters arising from the Audit of the Financials Statements of Service New Brunswick, 2018/2019 https://www.agnb-vgnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2019V3/Agrepe.pdf	6	5

Summary of Official Languages activities

Service New Brunswick recognizes its obligations under the *Official Languages Act* and is committed to actively offering and providing quality services in both official languages.

Fifteen official complaints were filed under the act in 2022–2023. All the complaints were deemed to be founded or resolved without requiring an investigation.

During 2022–2023, Service New Brunswick continued to ensure its obligations under the *Official Languages Act* were met throughout the organization. Below are associated activities that were carried out on an ongoing basis during the year in question.

FOCUS 1

Ensure access to service of equal quality in English and French throughout the province:

- The Annual Customer Satisfaction Survey includes a question for customers to confirm if they received the service in the official language of their choice.

FOCUS 2

An environment and climate that encourages, for all employees, the use of the official language of their choice in their workplace:

- As part of the annual Performance Review process, all employees are required to review the Language of Service and Language of Work policies and discuss with their managers.
- Training sessions to managers and employees were offered in both official languages.


FOCUS 3

Ensure that new and revised government programs and policies considered the realities of the province's official language communities:

- Presentations on official languages are part of the orientation for new employees.

FOCUS 4

Ensure public service employees have a thorough knowledge and understanding of the *Official Languages Act*, relevant policies, regulations, and the province's obligations with respect to official languages:

- 
- Employees were asked to complete the online modules on Language of Service and Language of Work to build on their knowledge of the *Official Languages Act*.

CONCLUSION

During 2022-2023, SNB continued to apply tools that help employees work in the language of their choice. The organization continues to work toward achievement of the objectives set out in the government-wide Official Languages Action Plan.

Report on the *Public Interest Disclosure Act*

Service New Brunswick has policies and processes designed to manage public interest disclosures as required by the *Public Interest Disclosure Act*. Service New Brunswick received no claims or disclosures of wrongdoing in the 2022-2023 fiscal year.



Appendix: Financial Statements

Service New Brunswick

Management Report

The preparation of financial information is an integral part of management's responsibilities and the accompanying financial statements are the responsibility of the management of the Corporation. This responsibility includes the selection of appropriate accounting policies and making judgments and estimates consistent with Canadian Public Sector Accounting Standards (PSAS).

The Corporation maintains accounting systems and related controls to provide management and the Board of Directors with reasonable assurance that transactions are executed and recorded as authorized, that assets are properly safeguarded and accounted for, and that financial records are reliable for the preparation of financial statements in accordance with PSAS.

It is the responsibility of the Board of Directors to oversee management's performance of its financial reporting responsibilities and to review and approve the financial statements. It is assisted in its responsibilities by the Audit and Finance Committee. This committee reviews and recommends approval of the financial statements, and meets periodically with management and the external auditors concerning internal controls and matters related to financial reporting. Upon the recommendation of the Audit and Finance Committee, these financial statements for the year ended March 31, 2023 are approved by the Board of Directors.



Alan Roy
Chief Executive Officer



Renée Laforest, CPA, CGA
Chief Financial Officer

Fredericton, N.B., Canada
June 28, 2023



INDEPENDENT AUDITOR'S REPORT

To the Chairperson and Board of Directors of Service New Brunswick

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of Service New Brunswick (the Entity), which comprise the statement of financial position as at March 31, 2023, and the statements of operations & change in accumulated surplus, change in net financial assets, and cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at March 31, 2023, and the results of its operations & change in accumulated surplus, change in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Entity in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they

could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Paul Martin, FCPA, FCA
Auditor General

Fredericton, New Brunswick, Canada
June 29, 2023

Service New Brunswick

Statement of Financial Position

As at March 31

	2023	2022
Financial Assets		
Cash and Cash Equivalents	\$ 9,079,575	\$ 13,970,669
Due from Province of New Brunswick	97,531,092	94,998,408
Short-Term Investments	-	7,000,000
Restricted Assets (Note 6)	12,183,961	10,568,182
Accounts Receivable and Advances (Note 7)	27,690,741	22,052,035
Total Financial Assets	146,485,369	148,589,294
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	\$ 25,852,309	\$ 33,742,573
Partner Liabilities (Note 9)	4,894,035	3,583,284
Deferred Receipts	1,047,347	285,212
Land Titles Assurance (Note 10)	7,289,926	6,984,898
Total Liabilities	39,083,617	44,595,967
Net Financial Assets	\$107,401,752	\$ 103,993,327
Non-Financial Assets		
Tangible Capital Assets (Note 11)	\$ 58,769,722	\$ 64,163,953
Inventory	172,474	115,538
Prepaid Expenses	26,226,123	23,345,317
Total Non-Financial Assets	85,168,319	87,624,808
Accumulated Surplus	\$192,570,071	\$ 191,618,135

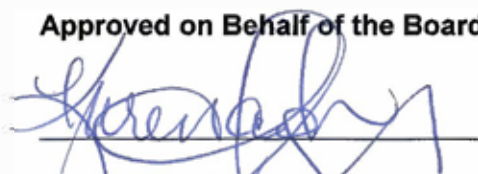
The accompanying notes are an integral part of these Financial Statements.


Contingent Liabilities (Note 13)

Commitments (Note 14)

Subsequent Events (Note 15)

Approved on Behalf of the Board


Karen O. Taylor
Chair - Board of Directors


Doug Gaudett, CPA, CA
Director

Service New Brunswick

Statement of Operations & Change in Accumulated Surplus

For the year ended March 31

	Budget Note 3	2023	2022
Revenue			
Government Transfers	\$198,587,000	\$ 205,119,151	\$ 195,836,696
Products and Services	51,920,014	70,332,273	61,678,231
Municipal Services	14,746,050	15,147,195	13,879,514
Registry Services	27,177,400	29,195,590	29,320,635
Rebates and Recoveries	2,709,000	2,443,425	2,755,129
Investment Income	126,000	215,736	152,957
Total Revenue	295,265,464	322,453,370	303,623,162
Expense			
Executive Administration	788,427	674,071	583,694
Finance, Human Resources and Strategy	17,433,226	17,397,426	18,577,787
Strategic Procurement	5,659,140	5,383,886	5,409,979
Technology Services	169,981,721	184,158,179	160,583,730
Health Services	42,844,107	47,383,628	48,142,661
Enterprise Services	24,473,407	27,894,780	26,884,608
Public Services	35,585,436	38,609,464	37,149,260
Total Expense	296,765,464	321,501,434	297,331,719
Surplus (Deficit)	(1,500,000)	951,936	6,291,443
Accumulated Surplus, Beginning of Year		191,618,135	185,326,692
Accumulated Surplus, End of Year		\$ 192,570,071	\$ 191,618,135

The accompanying notes are an integral part of these Financial Statements.

Service New Brunswick

Statement of Change in Net Financial Assets

For the year ended March 31

	Budget Note 3	2023	2022
Net Financial Assets, Beginning of Year	\$103,993,327	\$103,993,327	\$ 92,487,180
Surplus (Deficit)	(1,500,000)	951,936	6,291,443
Loss on Disposal of Tangible Capital Assets	-	-	570,128
Proceeds from Disposal of Tangible Capital Assets	-	-	15,368
Acquisition of Tangible Capital Assets (Note 11)	(3,893,177)	(2,983,939)	(4,830,471)
Amortization of Tangible Capital Assets	8,382,941	8,378,170	8,723,088
Net Changes in Prepaid Expenses	-	(2,880,806)	706,783
Net Changes in Inventory	-	(56,936)	29,808
Increase in Net Financial Assets	2,989,764	3,408,425	11,506,147
Net Financial Assets, End of Year	\$106,983,091	\$107,401,752	\$103,993,327

The accompanying notes are an integral part of these Financial Statements.

Service New Brunswick

Statement of Cash Flows

For the year ended March 31

	2023	2022
Cash and Cash Equivalents Generated by (used in):		
Operating Transactions		
Surplus	\$ 951,936	\$ 6,291,443
Amortization of Tangible Capital Assets	8,378,170	8,723,088
Loss on Disposal of Tangible Capital Assets	-	570,128
Accounts Receivable and Advances (Note 7)	(5,638,706)	(1,609,458)
Due from Province of New Brunswick	(2,532,684)	(15,294,184)
Accounts Payable and Accrued Liabilities (Note 8)	(7,890,264)	5,668,024
Prepaid Expenses	(2,880,806)	706,783
Land Titles Assurance (Note 10)	305,028	318,234
Partner Liabilities (Note 9)	1,310,751	(788,526)
Deferred Receipts	762,135	507
Inventory	(56,936)	29,808
Restricted Assets (Note 6)	(1,615,779)	470,292
	(8,907,155)	5,086,139
Capital Transactions		
Acquisition of Tangible Capital Assets (Note 11)	(2,983,939)	(4,830,471)
Proceeds from Disposal of Tangible Capital Assets	-	15,368
	(2,983,939)	(4,815,103)
Investing Transactions		
Investments Redeemed	7,000,000	-
	7,000,000	-
(Decrease) Increase in Cash and Cash Equivalents	(4,891,094)	271,036
Cash and Cash Equivalents, Beginning of Year	13,970,669	13,699,633
Cash and Cash Equivalents, End of Year	\$ 9,079,575	\$ 13,970,669

The accompanying notes are an integral part of these Financial Statements.

Service New Brunswick

Notes to the Financial Statements

For the year ended March 31, 2023

1. Description of Operations

Service New Brunswick (hereafter referred to as "the Corporation") is a non-taxable Crown Corporation established under the *Service New Brunswick Act* (hereafter referred to as "the Act") which was proclaimed and came into force October 1, 2015.

The Corporation has no share capital and the Act does not provide for this. However, the Act does stipulate that any profits may be appropriated by the Crown at the discretion of the Minister of Finance. The Corporation is not subject to any externally imposed capital requirements and has the ability to borrow funds when necessary.

The Corporation was formed as a result of the restructuring of the former common services organizations, the New Brunswick Internal Services Agency, Service New Brunswick, the Department of Government Services and FaciliCorpNB into one common services organization Service New Brunswick. Its mission is providing high quality, innovative public services for customers with a focus on value for all New Brunswickers.

2. Summary of Significant Accounting Policies

General

These financial statements are prepared by management using the Corporation's accounting policies stated below, which are in accordance with Canadian public sector accounting standards (PSAS) as issued by the Public Sector Accounting Board.

Cash and Cash Equivalents

The Corporation considers cash balances with banks, net of overdrafts, as cash and cash equivalents. The cash balance of Restricted Assets (Note 6) is held by the Province on behalf of the Corporation.

Due from Province of New Brunswick

Represents the net amount of Province of New Brunswick ("the Province") funds used by the Corporation in the course of its operations. The amount is payable to the Corporation on demand and is not interest bearing. It does not include all amounts owing to or receivable from the Province (Note 5).

Investments

The Corporation holds investments in the form of short-term Guaranteed Investment Certificates of varying interest rates. Short-term investments mature within the subsequent fiscal year.

Service New Brunswick

Notes to the Financial Statements

For the year ended March 31, 2023

Note 2 (Continued)

Asset Classification

Assets are classified as either financial or non-financial. Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not to be consumed in the normal course of operations. Non-financial assets are acquired, constructed or developed assets that do not normally provide resources to discharge existing liabilities but instead are employed to deliver government services, may be consumed in normal operations and are not for resale. Non-financial assets include prepaid expenses, inventory and tangible capital assets.

Restricted Assets

Management has amounts Due from Province of New Brunswick equal to the amount of Partner Liabilities (Note 9) and the amount accumulated under Land Titles Assurance (Note 10).

Tangible Capital Assets

Tangible capital assets are assets owned by the Corporation which have useful lives greater than one year. For practical purposes certain dollar thresholds have been established for each asset. Intangible assets are not recognized in the financial statements.

Tangible capital assets are reported at cost and amortized on a straight-line basis over their estimated useful lives.

In the year of acquisition and disposal, one-half of the annual amortization expense will be recorded.

Thresholds and Amortization Rates

Class	Cost Thresholds	Amortization Rate
Land	Any	n/a
Buildings	\$ 100,000	40 years
Leasehold Improvements	\$ 100,000	Lease Term
Capital Leases (various classes)	As per related class	Lease Term
Computer Hardware	\$ 100,000	5 – 15 years
Computer Software	\$ 100,000	5 – 15 years
Motor Vehicles	\$ 15,000	5 – 10 years
Major Equipment	\$ 100,000	5 – 15 years
First Time Equipping of New Buildings	\$ 100,000	5 years
Assets Under Construction	As per related class	n/a

Service New Brunswick

Notes to the Financial Statements

For the year ended March 31, 2023

Note 2 (Continued)

Revenues

Government transfers are provided by the Province in the form of appropriations, operating and capital grants in accordance with Government's Main Estimates process. Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Government transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Deferred government transfer revenue is recognized in the statement of operations & change in accumulated surplus as the liabilities are settled.

Other revenues; including Products and Services, Municipal Services and Registry Services are recognized in the period in which the transactions or events occurred that gave rise to the revenues. Gains are generally recognized when realized. Items not practicably measurable until cash is received would be accounted for at that time.

Deferred Receipts

Monies received in consideration for the development of Tangible Capital Assets such as systems are initially accounted for as deferred receipts, and recognized as revenue in the period in which the system is completed.

Pension Contributions

The Corporation has shared risk pension plans in accordance with New Brunswick's *Pension Benefits Act*. Certain employees of the Corporation are entitled to receive benefits under these plans. Employer pension contributions are accounted for by the Province on behalf of the Corporation. The Corporation is not responsible for any unfunded liability nor does it have access to any surplus with respect to its employee pensions.

The Corporation's employer contributions are made by the Province as described below.

Expenses Paid by Other Parties

The Corporation's employer contributions are made by the Province as described in Note 5.

Inter-entity Transactions

Inter-entity transactions (transactions between commonly controlled entities) are recorded at the exchange amount when they are undertaken on similar terms and conditions as if the entities were dealing at arm's length. Cost allocations (such as chargebacks) to/from commonly controlled entities are recorded on a gross basis.

Service New Brunswick

Notes to the Financial Statements

For the year ended March 31, 2023

Note 2 (Continued)

Financial Instruments

Financial assets and liabilities are initially recognized at fair value and their subsequent measurement is dependent on their characteristics, the purpose for which the financial instruments were acquired or issued, and how they are evaluated or managed.

All financial assets and liabilities, not including Deferred Receipts, are subsequently measured at cost or amortized cost. For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense. All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations.

Transaction costs are a component of cost for financial instruments measured using cost or amortized cost. Transaction costs are expensed for financial instruments measured at fair value.

Measurement Uncertainty

The preparation of financial statements in accordance with PSAS requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Significant areas requiring the use of management estimates relate to the determination of the useful lives of tangible capital assets for amortization, allocation of costs, Land Titles Assurance as well as the accrual of certain expenses and service delivery revenues. Actual results could differ from management's estimates as additional information becomes available in the future.

Inventory

Inventory includes paper stock and supplies used in the Print Centre, postage on hand in Postal Services and is recorded at the lower of cost or net realizable value.

Prepaid Expenses

Prepaid expenses include maintenance and support amounts, in excess of \$10,000, which are charged to expense over the periods expected to benefit from it.

Changes in Accounting Policy

In Fiscal 2023, the Corporation adopted Public Sector Accounting Standards PS 3280 - Asset Retirement Obligations. No additional recognition or disclosures were required as a result of the adoption of this standard. The Corporation also adopted PS 1201 - Financial Statement Presentation, PS 2601 - Foreign Currency Translation and PS 3450 - Financial Instruments. The adoption of these standards did not have a material impact on the Corporation.

Service New Brunswick

Notes to the Financial Statements

For the year ended March 31, 2023

3. Budget

The budget figures included in these financial statements have been derived from management's estimates and approved by the Corporation's Board of Directors.

4. Risk Management

The carrying value of the Corporation's financial instruments are assumed to approximate their fair amounts because of their short term to maturity.

An analysis of significant risk from the Corporation's financial instruments is provided below:

a) Credit Risk

Credit risk is the risk that one party to a financial instrument will cause financial loss for the other party by failing to discharge an obligation. Significant accounts receivable balances are due from related entities of the Province (\$20,430,262 as described in Note 5). These balances are considered low risk due to excellent collection history. The Corporation's maximum exposure to credit risk at March 31, 2023 is equal to the accounts receivable balance of \$27,758,239. Credit risk is not disbursed as the majority of the accounts receivable balance consists of amounts due from related entities of the Province.

b) Liquidity risk

Liquidity risk is the risk of not being able to settle or meet an obligation on time or at a reasonable price. The Corporation manages liquidity risk through its Due From Province of New Brunswick to ensure sufficient cash availability to meet operating and capital requirements.

c) Interest rate risk

Interest rate risk arises from the possibility that changes in interest rates will affect future cash flows or fair values of financial instruments. The Corporation's management considers exposure to interest rate risk to be insignificant.

d) Currency risk

Currency risk arises on financial instruments denominated in a foreign currency. The Corporation is exposed to currency risk on purchases that are denominated in a currency other than the Corporation's functional currency, primarily in US Dollars (USD). The Corporation's foreign currency transactions are normally settled in the short term, therefore management considers exposure to currency risk to be insignificant.

Service New Brunswick

Notes to the Financial Statements

For the year ended March 31, 2023

5. Related Entity Transactions

The Corporation is economically dependent on the Province of New Brunswick. During the fiscal year, the Corporation received funding of \$205,119,151 (\$195,836,696 in 2022) from the Province. These financial statements include transactions with related entities.

The Corporation is related to the Province and all departments, agencies, commissions, and Crown corporations under common control of the Province.

As part of its common services mandate, the Corporation provides services for payroll, payment processing, information technology, procurement, laundry, collections and other administrative support services to the Province and many other entities under common control of the Province.

Transactions with the Province of New Brunswick and entities under common control of the Province are settled on normal trade terms, with the exception of the items noted below:

- The Corporation uses some office space for which rent is paid for by the Province.
- The Province contributes certain other services, such as legal and personnel services pending subsequent transfer to the Corporation.
- The Province records the employer expenses for the following: Pension contributions, Canada Pension Plan contributions, Retirement Allowance payments, Group Life Insurance, and Supplementary Employee Retirement Program on behalf of the Corporation. These expenses along with the Sick Leave Liability Accrual, Worksafe Liability Accrual, and vacation liability are not presented in these financial statements. Under the agreed operating terms of the Corporation, these benefit plan balances are obligations/assets of the Province and are not assumed by the Corporation.
- Items recorded on a net basis such as IT procurement and telephone.

There are no contractual obligations or contingent liabilities with related entities.

Service New Brunswick

Notes to the Financial Statements

For the year ended March 31, 2023

Note 5 (Continued)

The Statement of Financial Position contains the following related entity amounts.

	2023	2022
Due from Province of New Brunswick	\$ 97,531,092	\$ 94,998,408
Accounts Receivable	20,430,262	15,636,768
Accounts Payable and Accrued Liabilities	(79,779)	(1,698,982)
Partner Liabilities	(4,327,600)	(3,124,806)
Net Due to the Corporation	\$113,553,975	\$105,811,388

The Statement of Operations & Change in Accumulated Surplus contains the following amounts that were received from or paid to the Province of New Brunswick related entities:

	2023	2022
Revenue	\$281,756,237	\$266,293,773
Expense	3,211,798	(3,140,175)
Net Revenue	\$284,968,035	\$263,153,598

6. Restricted Assets

	2023	2022
Partner Liabilities (Note 9)	\$ 4,894,035	\$ 3,583,284
Land Titles Assurance (Note 10)	7,289,926	6,984,898
	\$ 12,183,961	\$ 10,568,182

7. Accounts Receivable and Advances

	2023	2022
Accounts Receivable	\$ 26,949,607	\$ 21,325,066
Advances	808,632	685,489
Accrued Interest	-	64,948
Provision for Doubtful Accounts	(67,498)	(23,468)
	\$ 27,690,741	\$ 22,052,035

Service New Brunswick

Notes to the Financial Statements

For the year ended March 31, 2023

8. Accounts Payable and Accrued Liabilities

	2023	2022
Accounts Payables and Accrued Liabilities	\$ 20,104,215	\$ 16,092,192
Salary and Benefits Payable	5,748,094	17,650,381
	<u>\$ 25,852,309</u>	<u>\$ 33,742,573</u>

9. Partner Liabilities

The Corporation collects amounts on behalf of the Province of New Brunswick and other business partners. The following amounts were payable to the Province and other partners at the end of the year.

	2023	2022
Province of New Brunswick	\$ 3,040,317	\$ 3,040,317
Other Partners	1,853,718	542,967
	<u>\$ 4,894,035</u>	<u>\$ 3,583,284</u>

10. Land Titles Assurance

Under the *Land Titles Act*, the Province guarantees title to real property registered under Land Titles. The Corporation has established a charge, based on an actuarial estimate, to cover potential claims pertaining to indemnification pursuant to the *Land Titles Act*. An assurance fee of \$3.00 is charged for each registration in the Land Titles registry:

	2023	2022
Opening Balance	\$ 6,984,898	\$ 6,666,664
Assurance Fees Collected	305,028	318,234
	<u>\$ 7,289,926</u>	<u>\$ 6,984,898</u>

Notes to the Financial Statements
For the year ended March 31, 2023

11. Tangible Capital Assets

	Computer Hardware and Software	Land and Buildings	Motor Vehicles	Major Equipment	Leasehold Improvements	First Time Equipping of New Buildings	Assets Under Construction (AUC)	March 31 2023 Total	March 31 2022 Total
Estimated Useful Life (Years)	5 - 15 Years	Buildings 40 Years	5 - 10 Years	5 - 15 Years	Lease Term	5 Years			
Cost									
Opening Cost	\$ 83,062,424	\$ 21,123,177	\$ 529,624	\$ 24,702,098	\$ 14,505,536	\$ 3,197,205	\$ 3,101,308	\$ 150,221,372	\$ 148,048,754
Transferred from AUC	1,329,722	-	-	1,451,516	-	-	(2,781,238)	-	-
Additions	2,628,165	-	-	355,774	-	-	-	2,983,939	4,830,471
Disposals	(3,898,286)	-	-	-	(731,811)	-	-	(4,630,097)	(2,657,853)
Closing Cost	83,122,025	21,123,177	529,624	26,509,388	13,773,725	3,197,205	320,070	148,575,214	150,221,372
Accumulated Amortization									
Opening Accumulated Amortization	67,179,924	4,118,449	312,831	5,856,045	6,425,439	2,164,731	-	86,057,419	79,406,688
Disposals	(3,898,286)	-	-	-	(731,811)	-	-	(4,630,097)	(2,072,357)
Amortization Expense	5,501,888	451,916	64,565	1,711,439	367,776	280,586	-	8,378,170	8,723,088
Closing Accumulated Amortization	68,783,526	4,570,365	377,396	7,567,484	6,061,404	2,445,317	-	89,805,492	86,057,419
Net Book Value	\$ 14,338,499	\$ 16,552,812	\$ 152,228	\$ 18,941,904	\$ 7,712,321	\$ 751,888	\$ 320,070	\$ 58,769,722	\$ 64,163,953

Assets Under Construction at March 31, 2023 is as follows:

Computer Hardware & Software	\$ 320,070
Total	\$ 320,070

Service New Brunswick

Notes to the Financial Statements

For the year ended March 31, 2023

12. Expenses by Object

	2023	2022
Personnel Services	\$152,766,993	\$154,568,501
Supplies and Services	160,235,673	133,373,668
Debt and Other Charges	120,600	666,462
Amortization	8,378,170	8,723,088
	\$321,501,436	\$297,331,719

13. Contingent Liabilities

The Corporation does not carry general liability insurance on the majority of its assets. Any successful liability claims against the Corporation and any replacement of lost or damaged property are generally charged to expense in the year of settlement or replacement.

The Corporation is involved in legal actions which the outcome is not determinable and where management believes there is no material loss. These amounts are not disclosed to prevent adverse effects on the outcome of the litigations.

14. Commitments

The Corporation has commitments related to office space and contractual agreements. Minimum payments for these commitments are estimated as follows:

	2024	2025	2026	2027	2028	Thereafter
Office Space	\$6,037,831	\$5,155,577	\$3,897,394	\$1,769,055	\$1,272,107	\$4,274,529
Contractual Agreements	59,652,268	33,281,193	30,981,700	23,928,914	23,313,063	12,701,560
Total	\$65,690,099	\$38,436,770	\$34,879,094	\$25,697,969	\$24,585,170	\$16,976,089

The Corporation enters into other contractual arrangements on a regular basis in its normal course of operations.

15. Subsequent Events

As of April 1, 2023, Residential Tenancies Tribunal transferred from Service New Brunswick to the New Brunswick Housing Corporation. This transfer affected 26 positions with \$1.7M in operational expenses.

16. Comparative Figures

Certain of the 2022 figures have been reclassified to conform with the presentation adopted for 2023.