

Annual Report

2023-2024



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July 21, 2024

The Honourable Bruce Fitch Minister of Health Province of New Brunswick

Dear Minister:

It is my privilege to submit the annual report on behalf of the New Brunswick Health Council for our sixteenth fiscal year beginning April 1, 2023 and ending March 31, 2024.

Respectfully submitted,

Roger Léger Chair

July 21, 2024

Mr. Roger Léger Chair New Brunswick Health Council Moncton, New Brunswick

Dear Mr. Léger:

I am pleased to be able to present the annual report describing the operations of the New Brunswick Health Council for its sixteenth fiscal year, 2023-2024.

Respectfully submitted,

Stephan Pobichan D

Stéphane Robichaud Chief Executive Officer





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Message from the Chair and the Chief Executive Officer

We are pleased to present the 2023-2024 edition of the New Brunswick Health Council Annual Report. The following content provides an overview of accomplishments pertaining to our 2023-2024 Business Plan deliverables. These deliverables were inspired by our multi-year strategic plan and the 2021 Provincial Health Plan.

An Act to amend the New Brunswick Health Council Act came into force on September Ist, 2023. Consequently, the mandates of remaining NBHC members ended on the same date. Delays caused by apparent challenges with the nomination process has left the NBHC without Council members for the remainder of the 2023-2024 fiscal year.

The Act amendments represented additional responsibilities and required additional financial and human resources. The transition required coordinated efforts from health and long-term care system stakeholders and was to be led by the Department of Health. The NBHC was informed at the beginning of the 2023-2024 fiscal year that this work would be put on hold. Nevertheless, NBHC staff have worked on the 2023-2024 Business Plan deliverables and this report provides an account of this work.

Once again, the NBHC benefited from citizens' support for its surveys and engagement activities. These results are highly valued by those who work on health services planning and policies. We are grateful to all citizens that have taken the time to share their experiences with us. We are also proud of the work undertaken by NBHC staff and Council members over the past year.

Roger Léger Chair

Stéphane Robichaud Chief Executive Officer





Mandate

New Brunswickers have a right to be aware of the decisions being made, to be part of the decision-making process and to be aware of the outcomes delivered by the health system and its cost. The NBHC will foster this transparency, engagement, and accountability by:



Engaging citizens in a meaningful dialogue for the improvement of health service quality



Measuring, monitoring and evaluating population health and health service quality



Informing citizens on health system's performance



Recommending improvements to the Minister of Health







Council

→ Members

Roger Léger Chair Dieppe

Susan Harley Vice-Chair Rothesay

Harry Doyle Secretary / Treasurer Lower Coverdale Ann Collins Fredericton

Madeleine Dubé Edmundston

Gail Bremner Saint John

Diane Carey Tracadie-Sheila Cindy Howe Burton

James Lamkey Miramichi

Jasmine Murchison-Perley Fredericton

Anna Riordon Dalhousie

Executive Committee

Roger Léger Chair Harry Doyle Secretary-treasurer Madeleine Dubé Member

Susan Harley Vice-Chair Ann Collins Member

.

Susan Harley Chair Diane Carey

Harry Doyle

James Lamkey

Jasmine Murchison-Perley

Gail Bremner

Sector Working Group – Performance Measurement

Working Group – Public Participation

Ann Collins Chair

Madeleine Dubé

Cindy Howe

Roger Léger

Anna Riordon



Team

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Stéphane Robichaud Chief Executive Officer

Reem Fayyad Executive Director, Performance Measurement

Nay O'Leary Executive Director, Citizen Engagement

Simon Potvin Executive Director, Planning & Operations

Michel Arsenault Manager, Data and Analytics Brenda Bossé Project manager

Meriam Choukri Administrative Assistant

Mariane Cullen Executive Administrative Assistant

Danielle Doucet Research Analyst

Carolji Forgues Communications & Digital Content Specialist **Steve Langen** Data Analyst

Karine LeBlanc Gagnon Information Analyst

Patricia Rosselet Manager, Health and Research Analysis

Philippe Rousselle Information Analyst

Rana Sughayar Research Analyst

Monique Brideau

Analyst, Citizen and Community Engagement (Until March 27, 2024)

Angela Nash

Lead Analyst Indigenous Research and Policy (Until November 30, 2023)

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Performance Reporting

Home Care Survey

Every three years, the NBHC conducts its Home Care Survey, gauging the experiences of over 6,000 New Brunswickers who rely on publicly funded home care services.

This survey gathers feedback on accessibility,

safety, and overall quality of care. The insights gathered from this initiative directly inform both citizens and health system decision-makers, fostering continuous improvement within the New Brunswick health care system.





Primary Care Survey

To complement the comprehensive Primary Health Survey, the NBHC established a streamlined annual Primary Care Survey. This initiative provides timely data on citizens' experiences with primary health care across the province and within specific health zones.

The 2022 survey, completed by 5,013 participants aged 18 and over, offered valuable insights into various aspects of primary care. The key observations include:

- Only 1 in 3 citizens who have a primary care provider can get an appointment within 5 days, and this proportion has been getting worse over time.
- Despite having a primary care provider, a significant proportion of citizens are using other primary health care services.

The 3 services that were used the most are: Pharmacists (36.6% of citizens), Emergency Department (26.6% of citizens), After-Hours Clinic (22.3% of citizens).

- A larger percentage of citizens are facing barriers in navigating the health care system.
- A smaller percentage of citizens are confident in managing their chronic health condition.

These findings directly inform the Provincial Health Plan and populate key NBHC resources, including the Health Service Report Card and Population Health Profiles, at both the provincial and health zone levels.

New Brunswick Health Council / Annual Report 2023-2024

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Hospital Acute Care Survey

Every three years, the NBHC conducts the Hospital Acute Care Survey, gathering feedback from New Brunswickers (aged 18+) who received inpatient medical, surgical, or maternity care. This survey assesses patient experiences across key areas: accessibility, appropriateness, effectiveness, safety, and overall quality of care.

The insights from this initiative inform both citizens and health system decision-makers. Survey results illuminate areas excelling and highlight opportunities for improvement. This data is instrumental in monitoring trends and ensuring continuous quality enhancement within New Brunswick's hospitals. Results of this survey are also used by Regional Health Authorities (RHAs) in their accreditation process.

The NBHC also uses the information from the Acute Care Survey to populate information in the Health Service Report Card.

The 2023 Hospital Acute Care Survey was conducted among eligible patients from June to November 2023 and completed by 4,719 participants. The results will be made available in the fall of 2024.





Student Wellness Survey

The New Brunswick Student Wellness Survey offers a comprehensive look at student wellbeing across the province. This collaborative effort with the Department of Health – Public Health and the Department of Education and Early Childhood Development gathers vital student input on social and emotional development, mental health, physical health, substance use, and experiences within school and community settings.

Three tailored surveys cater to specific age groups:

- Grades 4 & 5 Students
- Grades 6-12 Youth
- Parents of Kindergarten-Grade 5 Students

Data from the New Brunswick Student Wellness Survey informs population health reporting at both the NBHC community and health zone levels.

The 2022-2023 edition of the New Brunswick Student Wellness Survey was completed by 13,000 students in grades 4 and 5, and 45,000 students in grades 6 to 12 in November and December 2022. The results were released on October 25, 2023.

Key observations included:

- Youth's ability to adapt to challenges is going down, while the percentage of youth who struggle with their mental health is steadily rising.
- Youth who identify as non-binary and those with a 2SLGBTQIA+ status: Compared to their peers, a smaller percentage have a high or moderate level of resilience or a high level of mental fitness, and they report worse mental health.
- Social media use, an emerging risk factor for mental health, is increasing among youth.
- Regular smoking among youth is going down, and regular vaping and cannabis use has remained relatively stable since 2021-2022.

2022-2023 Edition of New Brunswick Student Wellness Survey – Grades K to 12

Deliverable	Status
School Reports for the 2022-2023 Edition – 1st Quarter	
We will prepare the school-level results and send reports to all participating schools.	\bigcirc
Comments: All school reports were completed and distributed as planned in April 2023.	Completed
Public reporting for the 2022-2023 Edition – 2 nd Quarter	• • • • • • • • • • • •
We will release the data, analyze the results, and develop knowledge mobilization materials to publicly report our key observations and communicate survey results to a diversity of target audiences.	
Comments: A multi-channel promotional campaign was done in October 2023 with a great response from media outlets. A total of 14 articles and radio interviews contributed to the circulation of the information.	Completed
A webinar was delivered to stakeholders and all the web-related work was completed pertaining to publicly available results.	



2023-2024 Edition of New Brunswick Student Wellness and Education Survey – Grades K to 12



Comments: The 2023-2024 edition of the New Brunswick Student Wellness and Education Survey was conducted across all schools in New Brunswick in November 2023. Data was updated on the website and school Reports were sent to schools and districts in Q4.

an online survey.







Provincial Health Plan

The New Brunswick Health Council has a mandate to report publicly on the performance of the health system.

As part of our public reporting obligations,

the NBHC released quarterly progress reports along with contextual information regarding the Action Areas under the Provincial Health Plan, "Stabilizing Health Care: An Urgent Call to Action".

Deliverable		Status
Reporting on the status of Provincial Health Plar	n deliverables	
We will publicly report on the status of the delive provincial health plan.	rables identified in the	\bigcirc
Comments: Quarterly updates on the status of the deliverable were published on the NBHC website.		Completed
		•••••
Reporting on the action areas identified in the P	rovincial Health Plan	
We will provide contextual information on the ac provincial health plan.	tion areas identified in the	\bigcirc
Comments: The contextual information below was published for each of these pillars:		Ongoing
Access to Primary Health Ca	re	
Reporting around this sector was done on a few occasions throughout the year.	a closer look on the use of othe when a provider is not available	

The release of the results of the 2022 edition of our Primary Care Survey focused on timely access to primary care providers and provided when a provider is not available. A campaign including an infographic and social media shed a light on virtual access to

primary care services in the province.

Access to Addictions and Mental Health Services / Support Seniors to Age in place

Discussions with stakeholders are ongoing to define measures and reporting.

Access to Surgery

Every quarter, the NBHC updates a data table that summarizes indicators relating to surgical wait times. The data is available at the provincial, Regional Health Authorities and zone levels.

In July 2023, key observations based on the Surgical Access Registry data were released. An infographic showing a citizen's journey to accessing surgery in New Brunswick along with the different wait times was also created.

The key observations include:

- Reported wait times for surgeries only capture part of a citizen's journey to receiving the health care they need.
- Wait times for surgeries vary depending on where the surgery is being performed.





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Public Participation

The New Brunswick Health Council has a dual mandate – report publicly on the performance of the health system and engage citizens in quality improvement of health services.

This year, the Patient Voices Network work continued using qualitative research methods to explore the topic of virtual access to primary care services.

Following our engagement initiatives in the different health zones, a citizen brief was prepared and published informing citizens and stakeholders on our findings.

Stakeholder participation reached a new level with a Health Innovation Lab. Participants were presented the results of this initiative and were invited to co-create solutions to address identified challenges with virtual access to primary health care.

What we heard from citizens regarding virtual access to primary care services includes:

- Virtual care allows easier and timely access to primary healthcare for addressing specific healthcare needs.
- There are distinct barriers in accessing virtual care for certain citizen.
- Virtual care can be a good tool, but it can't always replace in person care.
- When it comes to the appropriateness of virtual care, continuity of care is a concern.

Recognizing the need for a more refined citizen engagement approach, the NBHC aims to enhance its strategy. The NBHC team has opted to dedicate time to crafting a collaborative and organizational approach. This approach, set to be finalized by March 2025 will be presented to the Council in due course.

Deliverable

PATIENT VOICES NETWORK

Health Innovation Lab - 1st Quarter

We will organize and host a workshop with health system stakeholders to present the results of the 2022 Patient Voices Network initiative and foster discussion on potential health service quality improvement initiatives.

Comments: The Health Innovation Lab took place on September 13, 2023, and brought together around 30 stakeholders working in the field of primary care in New Brunswick. The event allowed participants to participate in plenary discussions which permitted them to reflect on resources, next steps, and processes for improving virtual access to primary care services in the province.



Status



Citizen Brief-1st and 2nd Quarters

We will prepare a citizen brief to publicly report on the results from our 2023 Patient Voices Network initiative. We will also develop and implement a knowledge mobilization strategy to promote our findings to a diversity of audiences across New Brunswick.

Comments: The Citizen Brief, publicly released on September 20, 2023, generated significant media coverage with 12 articles and radio interviews. This widespread circulation helped ensure the information reached a broad audience.

To complement media coverage, we published a website summary of the findings alongside the full report, making the information accessible in different formats for citizen convenience. We further strengthened engagement by hosting a webinar specifically for participants in the citizen engagement sessions, fostering a two-way communication channel.

CITIZEN ENGAGEMENT

Engagement Activities - 3rd to 4th Quarter

We will organize citizen engagement activities to obtain qualitative insights from citizens on their experiences with the health system and their ideas for health service quality improvement initiatives.

Comments: In 2023-2024, the NBHC prioritized developing a citizen engagement strategy. This strategy is a work in progress and will directly align with the NBHC's core strategic priorities, ensuring all future initiatives effectively serve the needs of our community. Once finalized, the strategy will provide the foundation for subsequent phases of initiative development, guiding the NBHC towards impactful citizen engagement.

Public Reporting- 3rd to 4th Quarter

We will prepare materials to publicly report on the results from our citizen engagement activities. We will also develop and implement knowledge mobilization strategies to promote what we heard from citizens to a diversity of audiences across New Brunswick.

Comments: To establish a strong foundation for future engagement, the NBHC focused its efforts on developing a comprehensive citizen engagement strategy. The strategy that is being developed will ensure our initiatives directly align with the NBHC's strategic priorities and will guide the development of impactful citizen engagement initiatives in the coming years.









STAKEHOLDER RELATIONS STRATEGY

Health Zone Networks – 3rd to 4th Quarter

We will develop and engage regional networks of community stakeholders with a focus on improvements in health service quality and population health. We will prepare engagement strategies for each regional network and conduct engagement activities centered on mobilizing knowledge regarding the Action Areas of the Provincial Health Plan.

Comments: The work on this initiative has been moved to next year. We will initiate discussions to define the NBHC's stakeholder engagement strategy. This initiative aims to clarify the organizational objectives, core purpose, and internal use of stakeholder relations. Following these discussions, we will implement a CRM system and develop comprehensive stakeholder engagement strategies. In progress



Communications

This year, the New Brunswick Health Council (NBHC) enhanced its communication efforts to empower citizens and stakeholders with actionable insights about our healthcare system.

To achieve this, we finalized a Strategic Communications Framework, guiding our activities to maximize the impact of our extensive data on population health, healthcare quality, and system performance.

We transformed our website into a dynamic information hub. Regular articles featuring in-depth analyses provided citizens and stakeholders with clear and accessible information. We further amplified our reach through targeted press releases, strategic social media campaigns, and participation in awareness events. Through these efforts, we fostered open discussions and informed citizens about the performance of the healthcare system. An Impact Report for 2023-2024 can be found as Appendix A.

This multi-channel approach empowers citizens and stakeholders. They can now leverage our data to advocate for positive change within the healthcare system. This aligns with our core mission of transparency and citizen engagement.

Deliverable

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Strategic Communications Evaluation Framework – 1st and 2nd Quarters

We will develop a framework that outlines the measures of success under the Strategic Communications Framework. The Framework will facilitate effective data collection and reporting on communications initiatives of the New Brunswick Health Council.

Comments: The Strategic Communications Framework was completed pending approval from the council, it will serve as a guiding document for our communication efforts.

To ensure its success, we will be developing next year an Accountability Framework with clear indicator measurements. This framework will track progress and effectiveness of our initiatives. In progress

Status





First Nations Health Project

Since 2017, the NBHC has been collaborating with First Nations health representatives and Indigenous Services Canada to improve access to health and health service quality data for First Nations communities. Along the way, health system stakeholders and First Nations representatives have been engaged in improving access to indicators on Indigenous People and capacity building within First Nations communities. The project also includes developing an Indigenous led governance framework to ensure alignment with the First Nations Principles of ownership, control, access, and possession. New Brunswick is lagging behind other Atlantic provinces in implementing effective collaborative approaches with First Nations communities. The project is perceived by many as a valuable enabler in identifying effective collaborative approaches.

Deliverable

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Formalize an Indigenous Working Circle - Ongoing

Having identified potential participants, meetings will be aimed at confirming joint purpose and approach for the year. The working circle is expected to serve as a valuable resource for identifying opportunities, developing strategies, and adding credibility to this important project.

Comments: The project has been put on hold since the fall 2023. The NBHC is consulting stakeholders and being part of conversations to assess how to move forward with the project.

Improve Data Collection on Indigenous Priorities - Ongoing

All communities were contacted in the previous year to raise awareness about the project and gauge interest for collaboration. Some communities have demonstrated an interest to collaborate on priority health areas. We will be prioritizing our efforts on these communities with the goal that successful initiatives may serve in reaching out to other communities.

Comments: The project has been put on hold since the fall 2023. The NBHC is consulting stakeholders and being part of conversations to assess how to move forward with the project.

Raise Awareness About Existing Indigenous Health Data - Ongoing

Working with the Indigenous working circle, there is a need to have a better grasp of what is currently available, and, of this information, what may be appropriate to raise public awareness about key health challenges for indigenous people and what should only be communicated within Indigenous communities. Work will also include leveraging current tools, such as student wellness surveys.

Comments: The project has been put on hold since the fall 2023. The NBHC is consulting stakeholders and being part of conversations to assess how to move forward with the project.





Operations

Since its inception, the NBHC has consistently produced information on Health Service Quality and Population Health, fulfilling its mandate. This year, we continued this effort and have also undertaken major reviews of some of our processes to enhance the credibility and actionability of our information.



Review of Community and Health Zone Boundaries:

We will review our community and health zone boundaries considering the local governance reform that took effect in January 2023. We need to assess how the new structure will have an impact on our work for data collection, analysis, and presentation.

> Comments:

A project was developed to evaluate the impact of the municipal reform boundary changes to the NBHC community and health zones boundaries. It will also evaluate the data implication of these geographic changes to our data and information.

The impact assessment has been completed this year.

In 2024-2025 a variety of engagement activities with stakeholders will contribute to shaping the next version of health boundaries for New Brunswick.

Preparing for New Responsibilities as Part of Act Amendment

The New Brunswick Health and Senior Care Council Act will come into force on September 1st, 2023. This new organization will be maintaining the legislative responsibilities and status of the NBHC Act. Added responsibilities include an increased emphasis on the aging population and long-term care, as well as becoming the data and analytics body for the health and long-term care systems. The work to ensuring a successful transition has been initiated.

> Comments:

The addition of responsibilities and required resources is meant to be a coordinated effort with health and long-term care system stakeholders. The Department of Health is the lead organization for coordinating these efforts. The NBHC was informed in early 2023-2024 fiscal year that this work would be put on hold.







Additional items

In addition to the surveys, the NBHC provides additional information to measure population health and health service performance and during the fiscal year, the team saw opportunities to expand on several items and undertook major reviews of some of our reporting tools.

Health Spending

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The NBHC published a webpage that presents an overview of health expenditure in New Brunswick, shedding light on resource allocation towards health-related needs. The updated content aims for clear, engaging information about health spending in New Brunswick. It highlights important data about spending in New Brunswick, in comparison with other provinces, and it also looks at trends over time. The data was reported in Q1 with key observations from 2020. The content was updated in Q4 with 2021 data from CIHI.

> Assessment of Demographic Questions

A review of survey demographic questions was undertaken during this fiscal year, to standardize our questionnaires and enable the NBHC to more accurately report on the experience of citizens who identify with particular groups.

Review of Population Health topics and indicators

An internal Population Health Working Group was established to harness the expertise of each team member to enhance population health reporting. This group focuses on improving awareness, acceptance, and implementation of population health information. They lead the indicator review and development of core population health measures according to the Performance Measurement Framework. Additionally, the group promotes the exchange of knowledge and best practices in line with the NBHC mandate, Business Plan, Strategic Plan, and Communication Framework. This is a multi-year review to improve our reporting long term.

> Review of Health Service Quality Report Card

A review of the Health Service Quality Report Card was initiated, with the involvement of key stakeholders throughout the New Brunswick health system. The objective is to establish a solid base of HSQ measurement that aligns with provincial and institutional strategic priorities and reporting efforts.

> Performance Measurement Framework

This year, the NBHC developed a performance measurement framework to streamline and guide its data management and reporting activities, and ensure the production of reliable indicators, measures and strategic observations.









Annual Report Pursuant to the *Public Interest Disclosure Act*

It is my pleasure to present the Annual Report pursuant to the Public Interest Disclosure Act with regards to the activities of the New Brunswick Health Council during its sixteenth fiscal year, 2023-2024.

Section 3 of the Act applies to the following wrongdoings in or relating to the public service:

- a) an act or omission constituting an offence under an Act of the Legislature or the Parliament of Canada, or a regulation made under an Act;
- b) an act or omission that creates a substantial and specific danger to the life, health or safety of persons, or to the environment, other than a danger that is inherent in the performance of the duties or functions of an employee;
- c) gross mismanagement, including of public funds or a public asset;
- d) knowingly directing or counselling a person to commit a wrongdoing described in paragraphs (a) to (c).

In accordance with Section 18, Report about Disclosures, Public Interest Disclosure Act, I confirm that the New Brunswick Health Council did not receive any disclosures regarding any wrongdoings. Hence no investigations were required.

Respectfully submitted,

Stéphane Robichaud Chief Executive Officer



Financial Statements 2023-2024

NEW BRUNSWICK HEALTH COUNCIL

Financial Statements

March 31, 2024





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INDEPENDENT AUDITOR'S REPORT

To the Directors of New Brunswick Health Council

Opinion

We have audited the financial statements of New Brunswick Health Council (the organization), which comprise the balance sheet as at March 31, 2024, and the statement of revenues and expenses for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at March 31, 2024, and the results of its operations and its cash flows for the year then ended in accordance with the Canadian Public Sector Accounting Standards.

Basis for Opinion

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

Other Matter

The budget figures are provided for comparative purposes and have not been subject to audit or review procedures. Accordingly, we do not express any opinion regarding budget figures.

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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 accounting standards for not-for-profit organizations, 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 organization'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 organization or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our 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 our 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.

A further description of our responsibilities for the audit of the financial statements is included in the appendix of this auditor's report. This description, which is located at page 4, forms part of our auditor's report.

Bourque Richard Boutot

Bourque Richard Boutot P.C. Inc. Chartered Professional Accountants

Dieppe, New-Brunswick June 21, 2024



APPENDIX TO INDEPENDENT AUDITOR'S REPORT

Description of the Auditor's Responsibilities for the Audit of the Financial Statements

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We 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 our 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 organization'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 organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization 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.

We 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 we identify during our audit.



NEW BRUNSWICK HEALTH COUNCIL Statement of Revenues and Expenses Year Ended March 31, 2024

	Budget	2024	2023
Income			
Grants - New Brunswick Department of Health Other revenues (Schedule A)	2 632 800 \$ 630 792	2 386 799 \$ 359 054	2 294 711 \$ 379 741
_	3 263 592	2 745 853	2 674 452
Expenses			
Administrative expenses Communication expenses Research and Consulting Board of Directors Human Ressources Operating expenses	64 450 343 320 824 105 141 117 1 848 000 42 600 3 263 592	69 699 230 702 587 375 23 595 1 805 469 29 013 2 745 853	55 588 315 334 461 344 157 343 1 642 538 42 305 2 674 452
Excess of revenues over expenses	- \$	- \$	- \$



NEW BRUNSWICK HEALTH COUNCIL Balance Sheet March 31, 2024

Assets	2024	2023
Current assets Cash Accounts receivable	400 \$ 745 261	400 \$ 588 565
	745 661 \$	588 965 \$
Liabilities		
Current liabilities Accounts payable Deferred income	481 717 \$ 263 944	456 709 \$ 132 256
	745 661 \$	588 965 \$

On behalf of the Board

Rino Valpe: ____, Director



1. Statutes of incorporation and nature of activities

The New Brunswick Health Council (the Council) was established on September 1, 2008 under the New Brunswick Health Council Act and is considered a government organization. Its goals are to promote and improve the performance of the health system in New Brunswick.

2. Significant accounting policies

The financial statements are prepared by management in accordance with the Canadian Public Sector Accounting Standards for government organizations of the CPA Canada Handbook and include the following significant accounting policies

Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the amounts recognized as revenues and expenses for the periods covered. Actual results may differ from these estimates.

Revenue recognition

Revenues are recorded on the accrual basis of accounting as the funded expenditures are incurred. Any amount received in excess of recorded expenditures is accounted for as deferred revenue.

Capital assets

Capital assets purchased with government funding and under a \$100,000 threshold are fully amortized in the year of acquisition in accordance with government guidelines. Capital assets over the \$100,000 threshold are capitalized and amortized based on the estimated useful life.

3. Defined benefit pension plan

The Council, through a multi-employer plan sponsored by the Province of New Brunswick, offers a defined benefit pension plan to its employees. The pension expense for the year is \$178,459 (\$183,467 in 2023)

The New Brunswick Investment Management Corporation is the investment manager for the pension assets of members of the Public Service.

4. Cash flows

No statement of cash flows was prepared since the information on cash flows is available from other financial statements and related notes.

NEW BRUNSWICK HEALTH COUNCIL Notes to Financial Statements March 31, 2024

5. Contingency

The Council does not have any insurance coverage. Her Majesty the Queen in right of the Provinc has assumed responsibility for interests and risks of the Council in lieu of such insurance a permitted in the New Brunswick Health Council Act.

6. Economic dependence

The Council is financed almost solely by the New Brunswick Department of Health.

NEW BRUNSWICK HEALTH COUNCIL Additional Information Year Ended March 31, 2024

	Budget	2024	2023
Schedule A - Other revenues			
Indigenous Service Canada Public Health	330 792 \$ 300 000	66 803 \$ 292 251	99 741 \$ 280 000
	630 792 \$	359 054 \$	379 741 \$









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