

2025
**Report of the Auditor General
to the Nova Scotia
House of Assembly**

**Planning and Acquiring Nursing
Home Beds**



Performance Audit
Independence • Integrity • Impact



September 16, 2025

Honourable Danielle Barkhouse
Speaker
House of Assembly
Province of Nova Scotia

Dear Madam Speaker:

I have the honour to submit herewith my Report to the House of Assembly under Section 18(2) of the *Auditor General Act*, to be laid before the House in accordance with Section 18(4) of the *Auditor General Act*.

Respectfully,

Kim Adair, FCPA, FCA, ICD.D

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Planning and Acquiring Nursing Home Beds

Department of Seniors and Long-term Care

Key Messages

- Although Department developed an 11-step facility development approval process, audit found concerning weaknesses
- Lack of evidence to support decision to renovate or build over 1,000 nursing home beds
- Failing to properly monitor nursing home projects under construction
- Not following provincial *Public Procurement Act* for 4,053 replacement beds
- New nursing homes going through procurement process bypass important approval process steps
- Lack of formal mortgage process resulted in a one-year payment delay for a facility that was occupied, operational, and receiving funding
- Inaccurate public reporting of construction status of new and replacement nursing homes

Why We Did This Audit

- Government announced 5,700 new and replacement nursing home beds will be completed by 2032
- \$8.6 billion, 25-year commitment made to long-term care service providers throughout the province
- It's been over a decade since the province committed to such a large investment in nursing home facilities
- Newly created Department responsible for major initiative will impact senior care for decades
- As of October 2024, Nova Scotia has 7,405 nursing home beds in over 102 facilities and a waitlist of 1,861 individuals

No Evidence to Support Approximately 1,000 of the 5,700 New and Replacement Nursing Home Beds

- Evidence to support need and location decisions about new and replacement nursing home beds announced between 2019 and 2022 could not be provided

Key Inputs Used to Assess Bed Need and Location were Out of Date or Could Not be Verified

- Data used for the rationale behind nursing homes requiring replacement beds could not be verified
- Replacement bed assessment relied on incomplete facility condition assessments and had outdated infection control index on some building components
- The Department did not consider smaller and Nova Scotia Health (NSH) owned facilities when selecting nursing homes for replacement
- Residents of some nursing homes continue to share washrooms and bedrooms

The Department Conducted Reasonable Projections to Assess the Future Demand for Nursing Homes

- Demand to outpace supply even after factoring in new and replacement nursing home beds
- The Department completed adequate work to determine current bed inventories
- The Department selected facility sites that agreed to nursing home demand projections

Procurement Act Not Followed For Replacement Nursing Home Beds

- Most nursing home beds were not competitively procured as required by *Public Procurement Act*
- Process for replacement facilities follows right-of-first-refusal process as opposed to following Nova Scotia's Procurement Act

Contracts Reviewed Have Provisions to Demonstrate Value for Money, but There is Room for Improvement

- Contracts signed with service providers show evidence of value for money
- Mortgage repayment start date not defined; a facility received government funding for a year before beginning to pay back its mortgage
- Department does not review signed contracts between service providers and third parties; change order process not defined

The Department is Failing to Monitor New and Replacement Facilities Under Construction

- The Department has a construction approval process in place, but testing shows it is not following the process
- Department unable to provide almost half (44%) of the required support used to monitor the construction approval process
- New nursing homes going through the RFP process are allowed to bypass many important first steps of the approval process

Public Reporting at the Time of Our Audit Did Not Reflect Progress to Date

- The progress updates website used by the Department did not reflect progress at time of audit
- Public website did not match internal construction schedules







Reference Guide – Key Findings and Observations

Paragraph	Key Findings and Observations
<i>No Evidence to Support Approximately 1,000 of the 5,700 New and Replacement Nursing Home Beds</i>	
1.24	Evidence to support need and location decisions about new and replacement nursing home beds announced between 2019 and 2022 could not be provided
<i>Key Inputs Used to Assess Bed Need and Location were Out of Date or Could Not be Verified</i>	
1.30	The Department provided records for all sites announced after its creation
1.32	Data used for the rationale behind nursing homes requiring replacement beds could not be verified
1.35	Replacement bed assessment relied on incomplete facility condition assessments and had outdated infection control index on some building components
1.41	The Department did not consider smaller and NSH owned facilities when selecting nursing homes for replacement
1.43	Residents of some nursing homes continue to share washrooms and bedrooms
<i>The Department Conducted Reasonable Projections to Assess the Future Demand for Nursing Homes</i>	
1.47	Demand to outpace supply even after factoring in new and replacement nursing home beds
1.48	The Department completed adequate work to determine current bed inventories
1.50	The Department selected facility sites that agreed to nursing home demand projections
<i>Procurement Act Not Followed For Replacement Nursing Home Beds</i>	
1.51	Most nursing home beds were not competitively procured as required by <i>Public Procurement Act</i>
1.53	Process for replacement facilities follows right-of-first-refusal process as opposed to following Nova Scotia's Procurement Act
<i>Contracts Reviewed Have Provisions to Demonstrate Value for Money, but There is Room for Improvement</i>	
1.62	Contracts signed with service providers show evidence of value for money
1.66	Mortgage repayment start date not defined; a facility received government funding for a year before beginning to pay back its mortgage
1.69	Department does not review signed contracts between service providers and third parties; change order process not defined
<i>The Department is Failing to Monitor New and Replacement Facilities Under Construction</i>	
1.71	The Department has a construction approval process in place, but testing shows it is not following the process
1.73	Department unable to provide almost half (44%) of the required support used to monitor the construction approval process
1.77	New nursing homes going through the RFP process are allowed to bypass many important first steps of the approval process
<i>Public Reporting at the Time of Our Audit Did Not Reflect Progress to Date</i>	
1.81	The progress updates website used by the Department did not reflect progress at time of audit
1.83	Public website did not match internal construction schedules













Construction at Opal Ridge in Dartmouth, Fall 2024 (Office of the Auditor General photos)

Recommendations and Responses

Recommendation	Department Response	
Recommendation 1.1 We recommend the Department of Seniors and Long-term Care comply with the records management policy and <i>Nova Scotia Government Records Act</i> for all new and replacement nursing homes. See paragraph 1.29	SLTC will comply with the Nova Scotia Government Records Management Policy and the <i>Nova Scotia Government Records Act</i> . In alignment with the records management policy, the transfer of relevant records from DHW to SLTC is almost complete.	 Department Agrees  Target Date for Implementation: September 30, 2025
Recommendation 1.2 We recommend the Department of Seniors and Long-term Care use accurate third-party facility condition index assessments and up-to-date infection control indices to assess LTC facilities in need of replacement. See paragraph 1.40	SLTC will create and use accurate third-party facility condition index assessments and up-to-date infection control indices to assess LTC facilities in need of replacement. As part of this work, SLTC will determine an appropriate frequency for updating the indices, so the most accurate data is used in its assessment.	 Department Agrees  Target Date for Implementation: Spring 2027
Recommendation 1.3 We recommend the Department of Seniors and Long-term Care, in consultation with Nova Scotia Health, complete assessments of NSH owned sites and those facilities with fewer than 20 beds to determine whether they need replacement. See paragraph 1.42	SLTC, in consultation with NSH, DHW and PW, will complete assessments of NSH facilities with LTC beds to determine whether LTC replacement is recommended. There are two non-NSH owned facilities with fewer than 20 LTC beds. One has been identified for replacement. The other will be part of the above-mentioned assessment process.	 Department Agrees  Target Date for Implementation: Winter 2026
Recommendation 1.4 We recommend the Department of Seniors and Long-term Care monitor facilities with a high number of residents sharing washrooms and bedrooms to prioritize for future replacements, and work towards reducing this number. See paragraph 1.44	SLTC will continue to monitor and prioritize for replacement, those facilities with a high number of residents sharing washrooms and bedrooms. As part of this work, SLTC will maintain and regularly update its LTC inventory of shared bedrooms and washrooms.	 Department Agrees  Target Date for Implementation: Ongoing/Quarterly
Recommendation 1.5 We recommend the Department of Seniors and Long-term Care require all new and replacement beds selected for construction to be awarded following <i>Public Procurement Act</i> requirements. See paragraph 1.61	SLTC agrees that it is important to follow the <i>Nova Scotia Public Procurement Act</i> and will continue to comply. The Act does not require SLTC to use a competitive process for the selection of replacements.	 Department Agrees  Target Date for Implementation: Ongoing

Recommendations and Responses

Recommendation	Department Response	
Recommendation 1.6 We recommend the Department of Seniors and Long-term Care establish when long-term care service providers: <ul style="list-style-type: none"> complete and submit final documentation; begin mortgage repayment. See paragraph 1.68	SLTC is revising the Facility Development Approval Process (FDAP) and the mortgage document to require LTC providers to complete and submit the final draw on the loan within three months of occupancy. This revised process will also require mortgage repayment to commence within the same three-month period.	 Department Agrees  Target Date for Implementation: September 30, 2025
Recommendation 1.7 We recommend the Department of Seniors and Long-term Care review contracts between service providers and third-party design and construction firms to ensure the costs are reasonable and to safeguard the interests of the service providers and the province. See paragraph 1.70	SLTC has revised the standard Request for Proposal (RFP) documents to require that all contracts between service providers and construction providers be submitted to SLTC for review and approval. The review will consider whether costs are reasonable and whether the interests of service providers and the province are safeguarded. Similar changes to the Facility Development Approval Process (FDAP) will also be made.	 Department Agrees  Target Date for Implementation: September 30, 2025
Recommendation 1.8 We recommend the Department of Seniors and Long-term Care properly monitor facilities under construction by adhering to its Facility Development Approval Process and obtain all required submissions from service providers for approval. See paragraph 1.76	SLTC will enhance facility construction oversight. It will ensure adherence with the Facility Development Approval Process (FDAP) by obtaining, reviewing and approving submissions by service providers before authorizing advancement to the next stage of development.	 Department Agrees  Target Date for Implementation: Fall 2025
Recommendation 1.9 We recommend the Department of Seniors and Long-term Care require all facilities procured through RFP complete all parts of the Facility Development Approval Process. See paragraph 1.80	SLTC has revised the standard Request for Proposals (RFP) documents to reflect all outcomes of the Facility Development Approval Process (FDAP). This will ensure consistent application of, and align with, the FDAP for all long-term care facility builds and will require successful proponents to meet all outcomes.	 Department Agrees  Target Date for Implementation: Completed
Recommendation 1.10 We recommend the Department of Seniors and Long-term Care provide clear and transparent updates on the Long-term Care Rooms Progress Updates website, including: <ul style="list-style-type: none"> reporting replacement and new beds separately periodically updating the estimated occupancy dates for all facilities based on actual progress reporting annual progress toward the total bed commitment for 2027 and 2032 goals. See paragraph 1.86	SLTC is in the process of redesigning its website so that LTC room progress information is displayed clearly and transparently. It will contain the information recommended by the OAG. The website will be updated quarterly.	 Department Agrees  Target Date for Implementation: Ongoing/Quarterly

Questions Nova Scotians May Want to Ask

1. Will new builds satisfy the current long-term care bed waitlist?
2. How did the Department factor in the lessons arising from COVID-19 into new and replacement long-term care projects?
3. How will the Department make sure that facilities will be completed by the target goal of 2032?
4. Will the Department use more recent and relevant data to assess all facilities that might not meet current best practices?
5. How will the Department support and guide service providers with no prior experience constructing facilities?
6. How will the Department provide accurate and transparent reporting on the status of new and replacement long-term care beds?

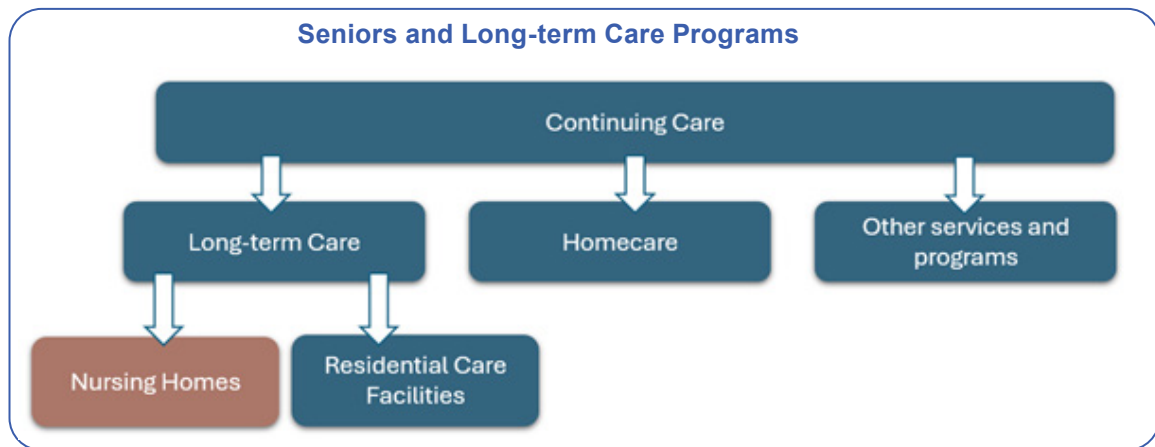


The Sagewood Long-term Care home and replacement under construction in Lower Sackville, Summer 2025 (Office of the Auditor General photo)

1 Planning and Acquiring Nursing Home Beds

Background

- 1.1 The Department of Seniors and Long-term Care (the 'Department') was formed in August 2021. The Department's mandate is to provide stand-alone support for the social and economic well-being of older adults and oversee continuing care, which includes government-funded long-term care facilities and home care agencies across the province. Previously, this was the responsibility of the Department of Health and Wellness.



Source: Office of the Auditor General of Nova Scotia

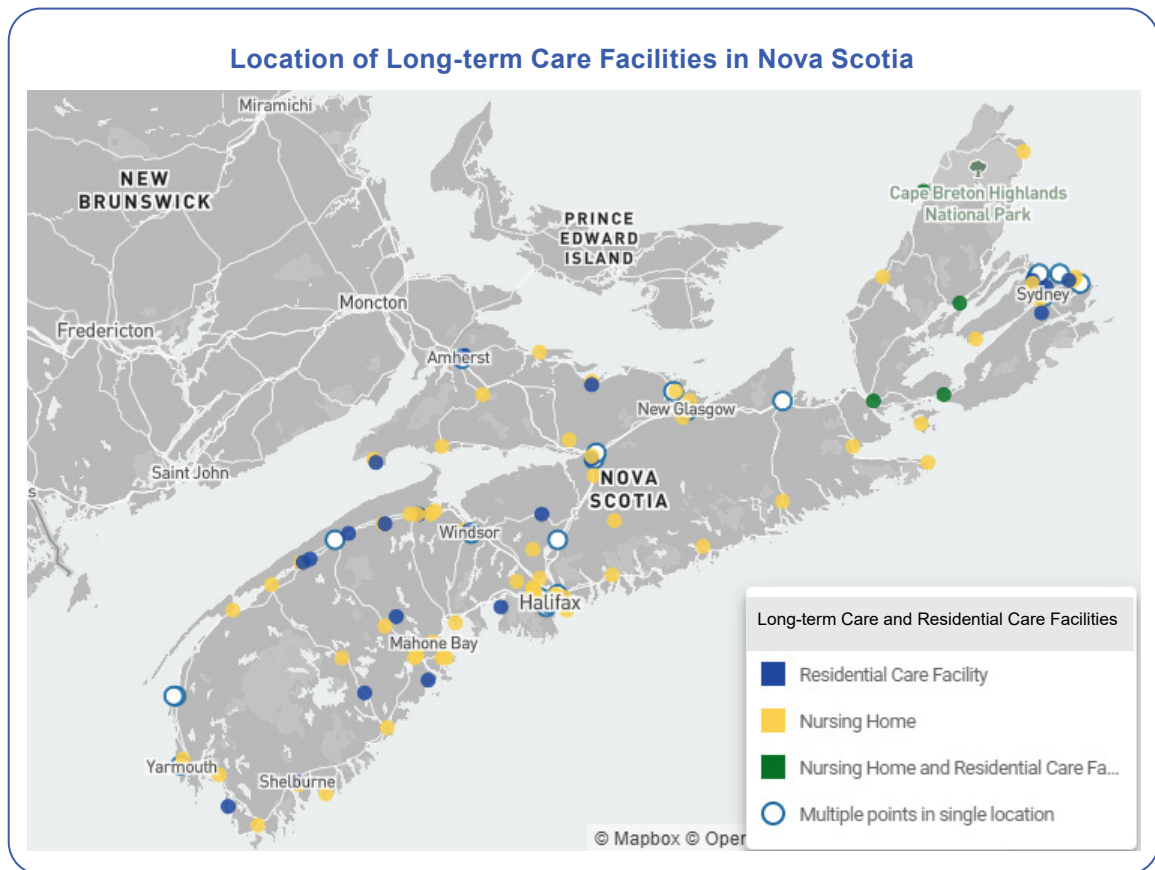
- 1.2 The Continuing Care branch of the Department has three primary program areas, shown in the chart above.
- 1.3 Homecare services, provided through homecare agencies, supplement the assistance an older individual already receives at home and in their communities. Through homecare, people can remain independent while receiving care tailored to their needs.
- 1.4 The Department also oversees other services and grants, such as programs providing protection for vulnerable people; equipment loans; senior care grants; and adult day programs.
- 1.5 Lastly, the Department is responsible for long-term care services to help people whose care needs can no longer be met at home. Long-term care provides accommodation, nutrition, help with personal care, supervisory care, and nursing services. The Department offers two forms of long-term care, customized to the level of care an individual requires. These programs include:
- **Nursing homes:** Facilities with accommodation for people requiring skilled nursing care. Nursing homes employ healthcare providers such as Registered Nurses (RNs), Licensed Practical Nurses (LPNs) and Continuing Care Assistants (CCAs), and some may have dedicated physicians. As of October 2024, the Department was responsible for 7,405 nursing home beds in over 102 facilities.

- **Residential care facilities:** Facilities providing supervisory or personal care for their residents. As of October 2024, the Department was responsible for 821 residential care beds in over 52 facilities.

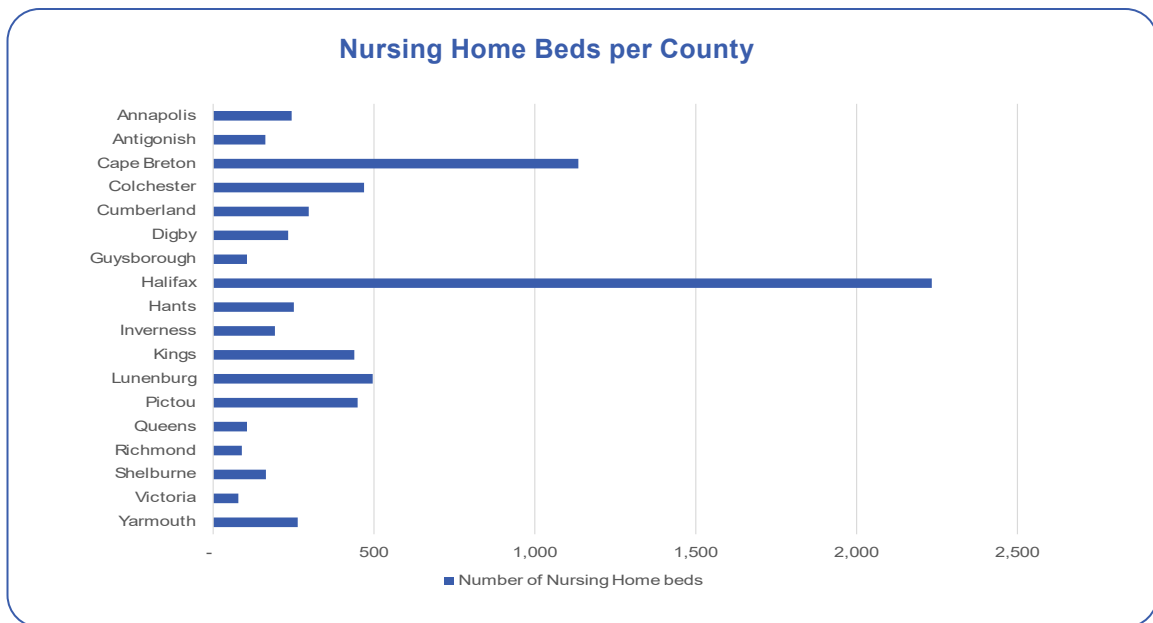
1.6 This audit focuses on nursing homes, which make up the majority (90%) of long-term care beds for Nova Scotians.

The current landscape of 154 long-term care facilities throughout Nova Scotia

1.7 Long-term care facilities are located across Nova Scotia to provide access to care for individuals, to reduce pressure on hospitals, and to provide dignity and comfort to individuals using the service.



Source: Office of the Auditor General, based on NS Open Data website (extracted September 4, 2025)



Source: Office of the Auditor General, based on NS Open Data website (extracted October 15, 2024)

- 1.8 Between 2018-19 and 2022-23, the average length of stay for a resident in a nursing home was three years. On average, it takes approximately seven days to fill an available nursing home bed.
- 1.9 Nursing homes are owned and operated through different business models. As of October 2024, the distribution of nursing home beds between the various models of service providers was:

Ownership of NS Nursing Home Beds

Service Provider Type	Number of facilities	Number of beds	% of total beds
For-profit	46	3,126	42%
Not-for-profit	33	2,793	38%
Municipal	11	1,049	14%
Hospital (incl Veterans Affairs Canada)	12	437	6%
Total	102	7,405	100%

Source: Office of the Auditor General of Nova Scotia

- 1.10 Under a previous health system structure, nursing homes were the responsibility of municipalities. The following municipalities continue to own and operate nursing homes:

Nursing Homes Owned and Operated By Municipalities

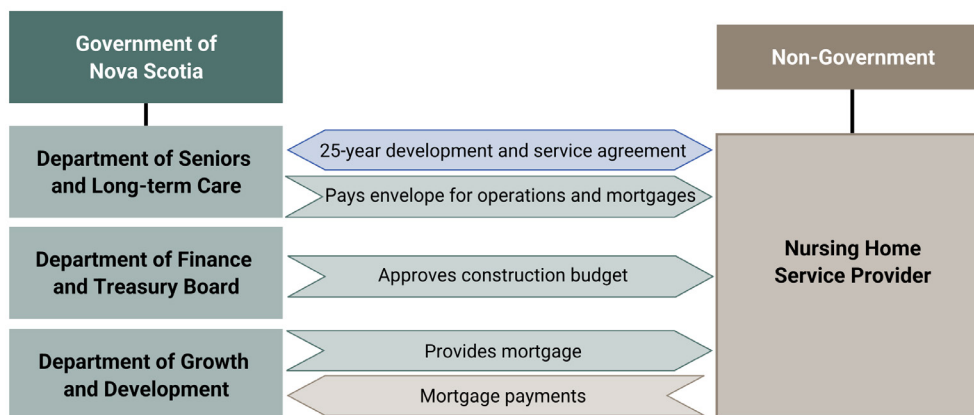
Municipality	Facility Name	# of Nursing Home Beds
West Hants Regional Municipality	Dykeland Lodge	111
Municipality of Cumberland	East Cumberland Lodge	74
Municipality of the County of Inverness	Foyer Père Fiset	61
Municipality of Pictou County	Glen Haven Manor	200
Municipality of the County of Victoria	Highland Manor	19
Municipality of the County of Inverness	Inverary Manor	71
Municipality of the County of Antigonish	R.K. MacDonald Guest Home	137
Municipality of the County of Richmond	Richmond Villa	60
Cape Breton Regional Municipality	Seaview Manor	113
Municipality of the District of Digby	Tideview Terrace	90
Municipality of Pictou County	Valley View Villa	113
Total	11	1,049

Source: Office of the Auditor General of Nova Scotia

Funding the construction of new and replacement nursing home beds

- 1.11 New and replacement nursing home bed construction budgets are approved by the Department of Finance and Treasury Board, while mortgages are offered to service providers through the Department of Growth and Development with a 25-year fixed interest rate. Mortgages are issued in the name of the service provider and become payable once the facility is ready for occupation.
- 1.12 While a government funded resident is living in the nursing home, the Department pays a funding envelope to the service provider. The funding envelope includes a protected component, which means funds can only be spent on healthcare, raw food, and other essential operating expenses; and an unprotected component, which can be spent at the discretion of a service provider, on items such as capital expenditures.

Construction Funding Relationship

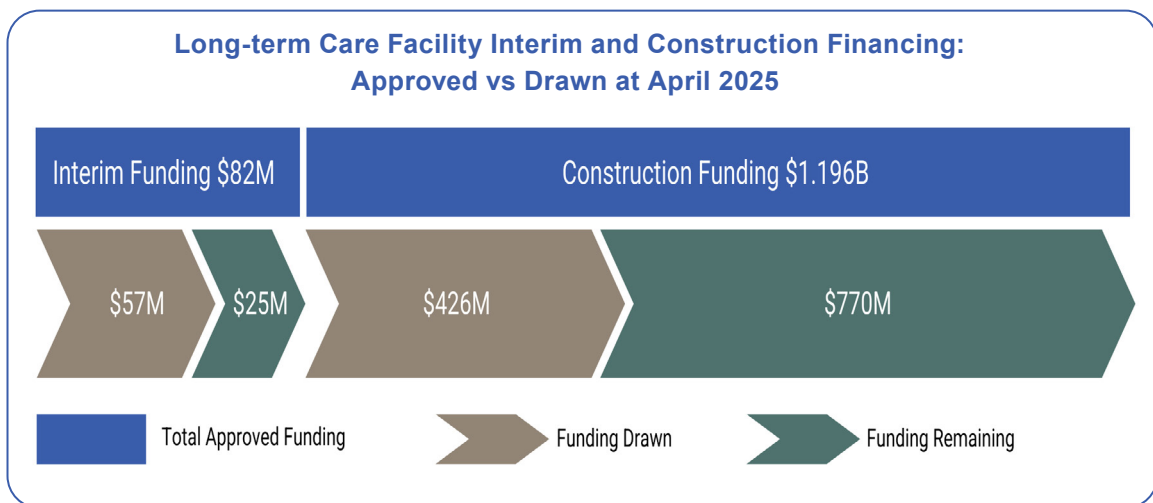


Source: Office of the Auditor General of Nova Scotia

1.13 There are two types of funding available to service providers in the construction of new or replacement nursing homes:

- **Interim Funding:** Funding provided to the service provider to design and plan the project, before formal budget and mortgage approvals are provided. Interim funding later forms part of the overall mortgage.
- **Construction Funding:** Funding provided to the service provider to construct the agreed-upon facility. Together with the interim funding, the construction funding takes the form of a mortgage that will become payable upon the occupation date.

1.14 As of April 2025, total approved funding for construction was \$1.278 billion (of which \$1.196 billion is for construction funding and \$82 million is for interim funding). As of April 2025, \$483 million (of which \$426 million is for construction funding and \$57 million is for interim funding) has been drawn down. The figure represents a portion of the approved 54 facilities.



Source: Office of the Auditor General of Nova Scotia

Commitment to 5,700 new and replacement nursing home beds by 2032

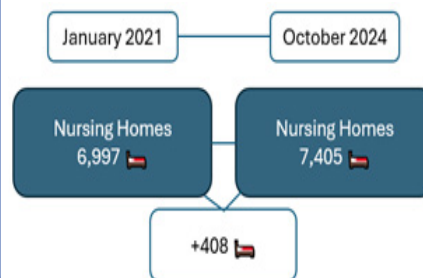
1.15 In 2021, as part of the ministerial mandate, the Department of Seniors and Long-term Care was tasked with the construction of 2,500 new and replacement beds to be completed in three years. In January 2023, the Nova Scotia government increased the bed count and extended the target date, announcing a goal of 3,500 new and replacement nursing home beds to be completed by 2027. Later that year, in November 2023, the goal was increased by an additional 2,200 new and replacement beds. In total, the province intends to construct 5,700 new and replacement nursing home beds by 2032. To achieve this goal, 54 new facilities were announced for construction. As of April 2025, four of these facilities have been completed.



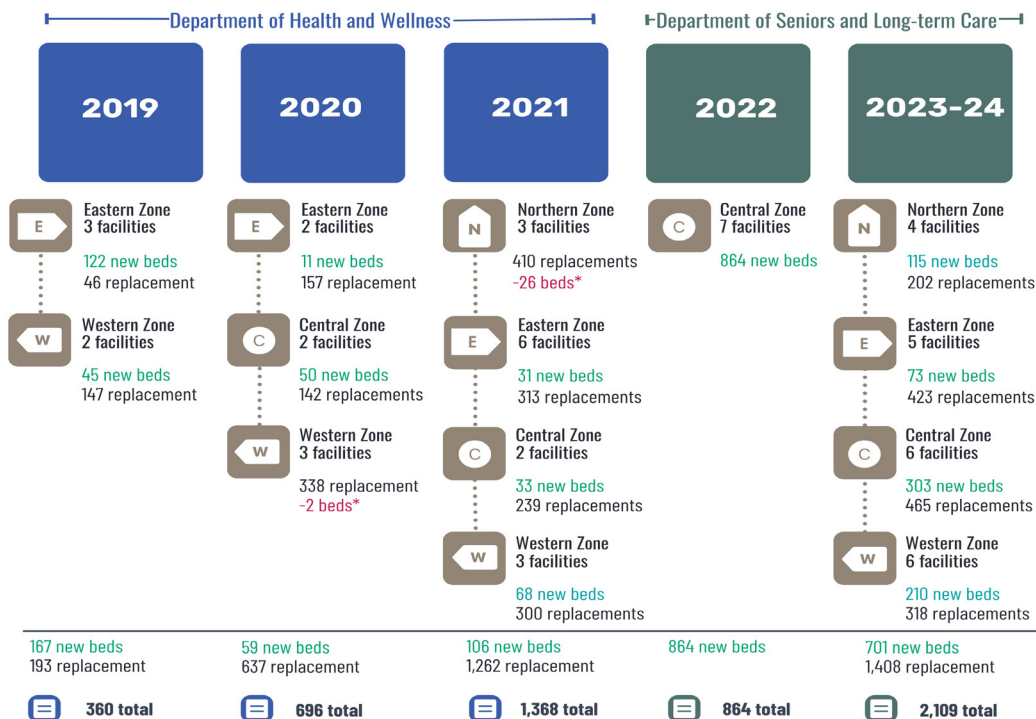
Nurse and patient at the Cove, Sydney (Province of NS photo)

- 1.16 Between January 2021 and October 2024, the Department added 408 new nursing home beds, increasing the total number of nursing home beds in the province to 7,405. The opening of three new nursing homes and the conversion of Veterans Affairs Canada facilities into nursing homes contributed to the increase in total beds. At the same time, some nursing homes reduced their overall bed capacity.

Changes in number of beds



New and Replacement Bed Announcements, By Year and By Zone



*Reduction in bed count to standard nursing home sizes

Source: Office of the Auditor General of Nova Scotia

Nursing home placement and waitlist

- 1.17 Before an individual is placed in long-term care, they are placed on a waitlist. As beds become available, Nova Scotia Health assesses the waitlisted individual's needs against the services at a facility with an available bed. Over the three-year period from October 2021 to January 2024, the waitlist of individuals waiting for a placement in a nursing home increased from approximately 1,580 to 1,860.

County Waitlist Times on September 30, 2024, By Longest Wait

County	Median Wait Time (Days)	Total Number of People
Richmond	194	31
Halifax	134	791
Antigonish	129	44
Hants	128	131
Cape Breton	118	234
Kings	98	93
Lunenburg	91	102
Victoria	88	17
Inverness	82	40
Annapolis	75	30
Guysborough	73	21
Queens	73	18
Colchester	69	124
Yarmouth	58	21
Digby	47	12
Shelburne	40	20
Pictou	35	95
Cumberland	24	37
Totals	Average 86 Days	Total 1,861

Source: Office of the Auditor General of Nova Scotia

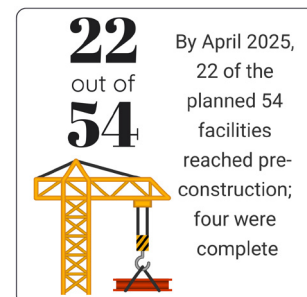
Nursing Home Waitlist 2021 to 2024



Source: Nova Scotia Wait Times Website (November 20, 2024)

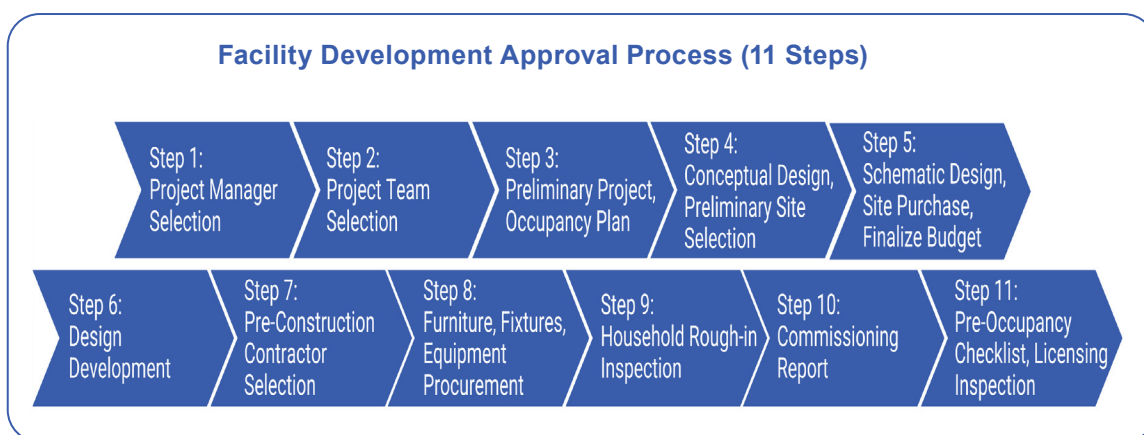
Over a decade since the province last built significant new and replacement long-term care facilities

1.18 It has been over a decade since the province committed to building new and replacement long-term care facilities. The last time the province built facilities on such a large scale was in 2011 when 1,604 new and replacement beds were built in 33 facilities. The scale of the current project is much larger, with 5,700 new and replacement beds in 54 facilities. This is also the first time the newly formed Department will be responsible for a construction project.



1.19 Nearly 38% of all nursing home beds in Nova Scotia are owned by not-for-profit organizations. For many of these organizations, it has been 20 years or longer since they last undertook a construction project of this magnitude. Appropriate guidance by the Department is paramount in creating facilities that will meet the needs of residents and Nova Scotian building standards.

The Department developed an approval process to monitor the progress of nursing home developments



Source: Office of the Auditor General of Nova Scotia

1.20 The Department has developed a Facility Development Approval Process (the 'approval process') to monitor progress and approve the various stages for new facilities under development. The process consists of 11 steps, which range from appointing a project team to develop the building and readying the facility for the final licensing and occupancy.

1.21 At each step of the approval process, the service provider submits support for its decisions, allowing the Department the opportunity to either approve the step, request additional support, or make changes. In addition, the process also requires the service provider to submit monthly reports to the Department that reflect the facility's progress against the initial estimated occupancy date.

1.22 The province's plan to create 5,700 beds in 54 facilities is still in its early stages. By April 2025, 22 of the planned 54 facilities had reached pre-construction, and four facilities had been completed.

1.23 Through this audit, we hope to provide valuable recommendations in the early stages of this long-term commitment to the construction and monitoring of nursing homes in Nova Scotia. Through implementation of our recommendations, we hope to improve planning, procurement, management, and reporting on the construction of nursing home beds.

No Evidence to Support Approximately 1,000 of the 5,700 New and Replacement Nursing Home Beds

Evidence to support need and location decisions about new and replacement nursing home beds announced between 2019 and 2022 could not be provided

- 1.24 Between 2019 and 2022, 2,424 new or replacement nursing home beds were planned and announced in the province. From this total, we found no evidence of assessment to identify the need for almost half of them, or 1,168 beds (983 replacement beds and 185 new beds). We were told the Department of Health and Wellness (DHW) decided on the location of these new and replacement beds. However, no documentation was passed to the newly created Department of Seniors and Long-term Care.
- 1.25 Management attempted to locate records following questions during our audit. Although some additional documentation was obtained, unanswered questions and unsupported decisions remain regarding the need and location for these beds.
- 1.26 Our office did not audit the model to assess the need for replacement under DHW, which contributed 1,064 beds to the total 5,700 planned beds, as it occurred prior to 2021 and predated our January 1, 2022 to July 31, 2024 audit period.
- 1.27 The province has the *Nova Scotia Government Records Act*, which governs the management, retention, and disposal of public records. One key component of the Act ensures accountability in the public sector through the preservation of records and the documentation of decisions. An accompanying record management policy, which all departments must follow, provides further guidance in the event of government reorganization. It states that records shall be included in the transfer of responsibility for a business function. This policy was not followed, and the Department is not compliant with the requirements of the Act.
- 1.28 Retaining records of past decisions is crucial for transparency in government's decision-making. Decisions on the location for a new or replacement long-term care facility should be based on need. Without supporting evidence, transparency in decision-making processes is diminished, increasing the risk of unsupported decisions.
- 1.29 As no evidence was provided to support the 983 replacement and 185 new nursing home beds announced before the formation of the Department, we cannot ensure that they were selected for need or location using an appropriate, evidence-based approach.

Recommendation 1.1

We recommend the Department of Seniors and Long-term Care comply with the records management policy and *Nova Scotia Government Records Act* for all new and replacement nursing homes.

Department of Seniors and Long-term Care Response: SLTC will comply with the Nova Scotia Government Records Management Policy and the *Nova Scotia Government Records Act*.

In alignment with the records management policy, the transfer of relevant records from DHW to SLTC is almost complete. Target date: September 30, 2025

Key Inputs Used to Assess Bed Need and Location were Out of Date or Could Not be Verified

The Department provided records for all sites announced after its creation

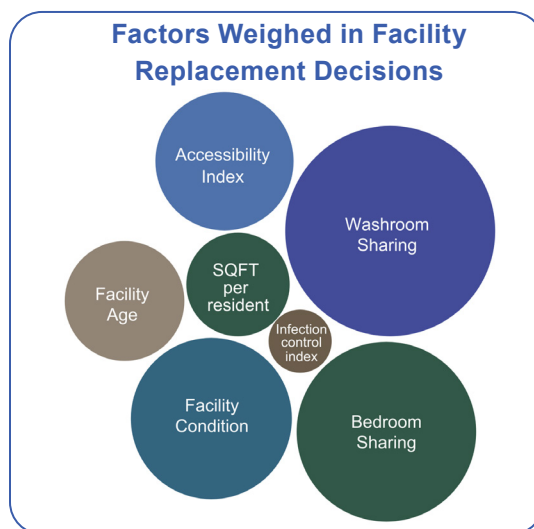
- 1.30 Our office requested and was provided with records for new and replacement nursing homes for sites announced after the formation of the Department of Seniors and Long-term Care in 2021. This evidence was appropriate and provided adequate rationale for our office to complete audit work to determine if the need and location of new and replacement long-term care beds were evidence-based. Although our audit period was January 1, 2022 to July 31, 2024, the audit work below relates only to those nursing home beds for which the Department could provide supporting evidence.
- 1.31 After the formation of the Department, management used a three-phased approach to plan and acquire nursing home beds.



Source: Office of the Auditor General of Nova Scotia

Data used for the rationale behind nursing homes requiring replacement beds could not be verified

- 1.32 To evaluate and identify facilities for replacement, the Department created a model to assess facilities which considered various factors. The following factors are listed in order of the weight they were given in the model:
- Residents-to-washroom ratio,
 - Residents-to-bedroom ratio,
 - Facility condition,
 - Facility age and Accessibility Index
 - Square foot per resident, and
 - Infection Control Index.
- 1.33 The Department was unable to provide data sources for us to test and verify the accuracy of three of the data points used in its assessment model including:
- Facility age,
 - Accessibility Index,
 - Infection Control Index.



- 1.34 To test the accuracy of the data used in the assessment, we looked to match data points to their original reports. We were informed that for the three unsupported data points, the original reports containing the data were no longer accessible to the Department. Again, this highlights the

importance of appropriate record keeping. Therefore, we cannot state with certainty the numbers used in the assessment are accurate or reflect the original source documents.

Replacement bed assessment relied on incomplete facility condition assessments and had outdated infection control index on some building components

- 1.35 Infection control is an index that considers several factors including the treatment of soiled items in a facility and the accessibility of stations for staff and residents to wash their hands.
- 1.36 The infection control index used in the facility assessments originated from a 2012 report. Although the Department removed shared rooms and shared washrooms from the infection control index and weighted them separately, requirements for infection control changed in 2020 due to the COVID-19 pandemic. As a result, the requirements used may not reflect the current infection control standards.
- 1.37 The Facility Condition Index (FCI) measures the cost to maintain vs the cost to replace a facility over five years. The Department contracted a third-party company to determine the FCI for each facility, with higher FCI values indicating a facility will be more expensive to maintain than to replace.
- 1.38 The FCI numbers used to assess which locations needed replacement were not finalized at the time of the assessment, therefore the Department used estimates instead of actuals to complete portions of the scoring.
- 1.39 We selected a sample of five facilities to verify the accuracy of FCI used to evaluate existing facilities. For two of the five facilities, the FCI number used was the lower estimate from the assessment instead of the higher number from the third-party FCI final assessment, meaning the two facilities were less cost-effective to maintain and replacing them would have been more cost effective.
- 1.40 When added into the greater model, the errors from the sample had a minor impact, and therefore, did not change the outcome of the decisions made. This issue still highlights the importance of using the FCI prepared by an expert instead of the estimate, which could have led to incorrect decisions about replacing an existing facility.

Recommendation 1.2

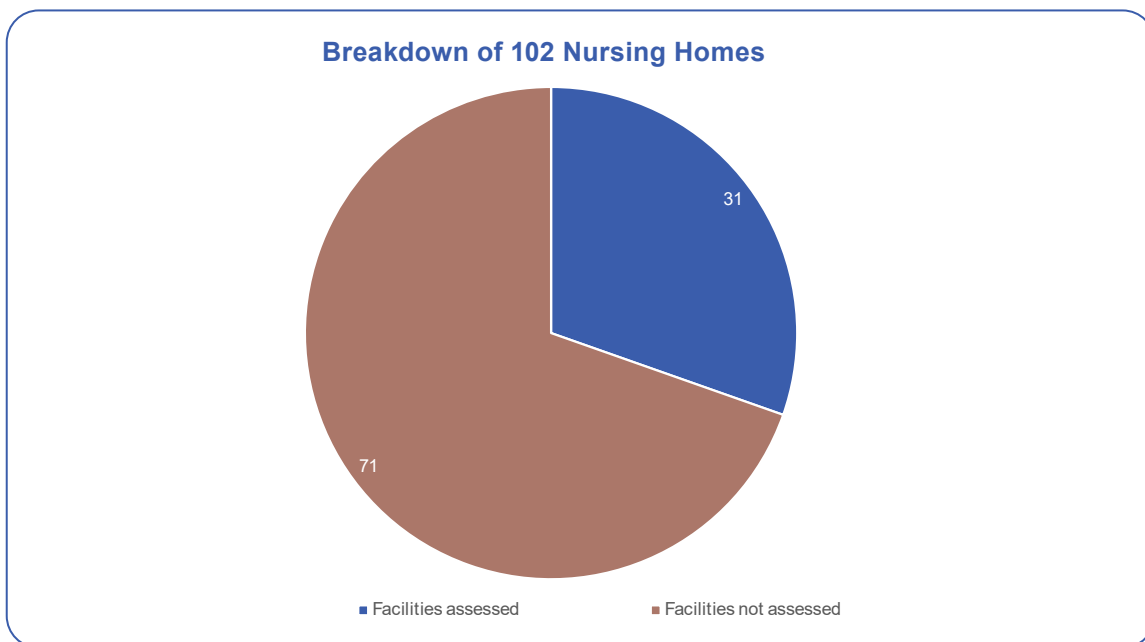
We recommend the Department of Seniors and Long-term Care use accurate third-party facility condition index assessments and up-to-date infection control indices to assess nursing homes in need of replacement.

Department of Seniors and Long-term Care Response: SLTC will create and use third-party facility condition index assessments and up-to-date infection control indices to assess LTC facilities in need of replacement.

As part of this work, SLTC will determine an appropriate frequency for updating the indices, so the most accurate data is used in its assessment. Target date: Spring 2027

The Department did not consider smaller and NSH owned facilities when selecting nursing homes for replacement

- 1.41 By October 2024, 31 of the province's 102 nursing homes were assessed for replacement. Facilities that were not assessed included: those built or renovated in the last 20 years (37 facilities); those with fewer than 20 beds (eight facilities); and facilities that were already being replaced as part of the current program (23 facilities).
- 1.42 Three facilities were not assessed because they are owned by NSH, and our audit found those replacement decisions fall to NSH and DHW. While those ultimate decisions may reside with other organizations, formal assessments (if necessary) should be completed by Seniors and Long-term Care so recommendations can be put forward to other organizations.



Source: Office of the Auditor General of Nova Scotia

Recommendation 1.3

We recommend the Department of Seniors and Long-term Care, in consultation with Nova Scotia Health, complete assessments of NSH owned sites and those facilities with fewer than 20 beds to determine whether they need replacement.

Department of Seniors and Long-term Care Response: SLTC, in consultation with NSH, DHW and PW, will complete assessments of NSH facilities with LTC beds to determine whether LTC replacement is recommended.

There are two non-NSH owned facilities with fewer than 20 LTC beds. One has been identified for replacement. The other will be part of the above-mentioned assessment process. Target date: Winter 2026

Residents of some nursing homes continue to share washrooms and bedrooms

- 1.43 Since 2007, best practices recommend against sharing washrooms and bedrooms. We reviewed the model for the 13 unsuccessful nursing homes not selected for replacement and noted the following:

In eight of the 13 nursing homes, more than half of the residents are still sharing washrooms



In six of the 13 nursing homes, more than half of the residents are still sharing bedrooms



- 1.44 Further, these two components are ranked among the highest concerns within the Department's replacement model. Therefore, we expected to see facilities with a high number of shared bedrooms and shared washrooms selected for replacement.

Recommendation 1.4

We recommend the Department of Seniors and Long-term Care monitor facilities with a high number of residents sharing washrooms and bedrooms to prioritize for future replacements, and work towards reducing this number.

Department of Seniors and Long-term Care Response: SLTC will continue to monitor and prioritize for replacement, those facilities with a high number of residents sharing washrooms and bedrooms.

As part of this work, SLTC will maintain and regularly update its LTC inventory of shared bedrooms and washrooms. Target date: Ongoing/Quarterly



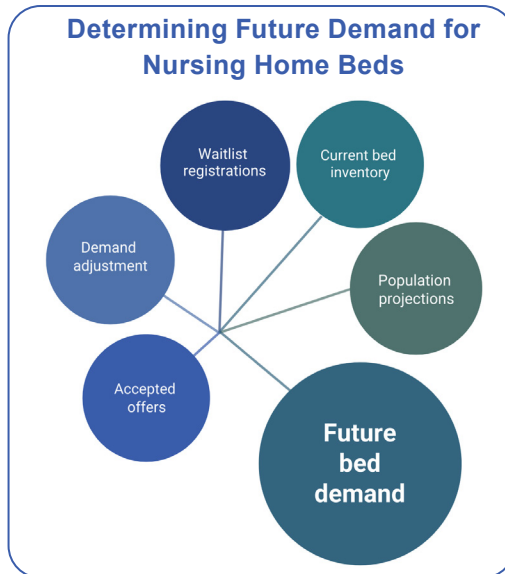
Villa Acadienne Long-term Care Home in Meteghan (Province of Nova Scotia photo)

The Department Conducted Reasonable Projections to Assess the Future Demand for Nursing Homes

1.45 The Department considered various factors to assess the future demand for nursing homes. The main factors included in its assessment were:

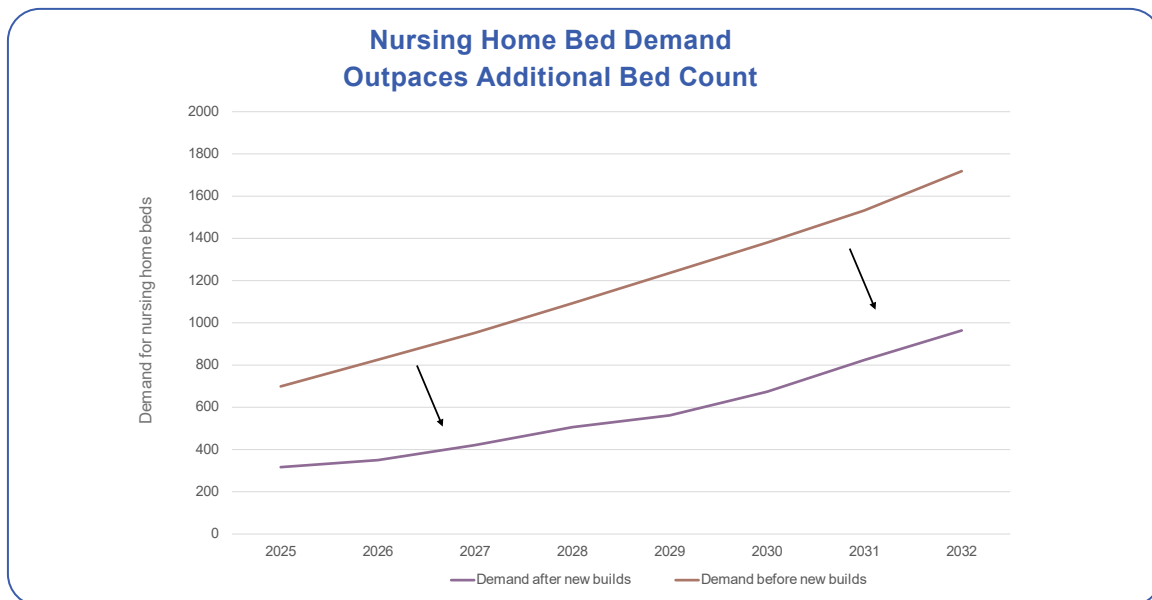
- The Nova Scotia nursing home bed inventory
- The number of people on waitlists
- The number of clients who accepted nursing home bed offers over the past 10 years
- The demand adjustment charting attrition of the waitlist over time
- Nova Scotia's population projections.

1.46 The model was prepared by county and by age cohorts (20-64, 65-74, 75-85, and 85+) to provide a more focused assessment of beds in demand and the locations where demand is higher. This approach seemed reasonable, and we could see supporting information behind the inputs used for the projection.



Demand to outpace supply even after factoring in new and replacement nursing home beds

1.47 We reviewed the Department-prepared model and the results show that demand for long-term care beds will outpace available beds even after new builds are factored into the equation. The graph below highlights that demand will still be higher, even if all committed new and replacement beds are finished as promised. This could mean that wait times may continue to grow for some counties.



Source: Office of the Auditor General of Nova Scotia

The Department completed adequate work to determine current bed inventories

- 1.48 When the Department was created in August 2021, it was tasked to compile “data including how many single [long-term care] rooms exist” in the province. We would expect the Department to have a thorough understanding of facilities and bed numbers across the province, based on the long-term financial commitments that arise from the large-scale construction planned through 2032. This is a foundational step for the Department to begin its assessment of new and replacement beds.
- 1.49 We conducted work to determine how the Department compiled and utilized current bed inventory figures in its decisions to build new and replacement facilities. We found the Department reconciled bed numbers per Department-issued facility licenses with budget information to determine the bed numbers for each facility.

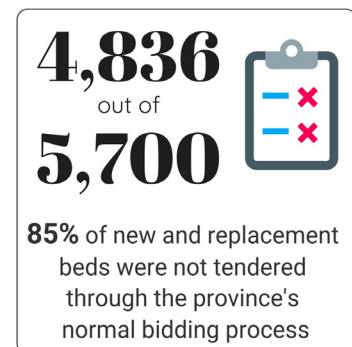
The Department selected facility sites that agreed to nursing home demand projections

- 1.50 We used the per-county, per-year assessment undertaken by the Department to identify areas with more demand. We layered the current plan for new builds over the assessment to identify if new facilities were targeted for areas where the demand was assessed to be higher. We determined that the location of the Department-selected facility sites agreed with the nursing home demand projections.

Procurement Act Not Followed For Replacement Nursing Home Beds

Most nursing home beds were not competitively procured as required by *Public Procurement Act*

- 1.51 From 2019 to September 2025, Nova Scotia has been investing in plans for 5,700 new and replacement beds. Of these beds, 4,836 were not competitively procured as required by the *Public Procurement Act*.
- 1.52 We observed a stark difference in the Department's procurement approach between nursing homes selected for replacement and those selected for new construction.

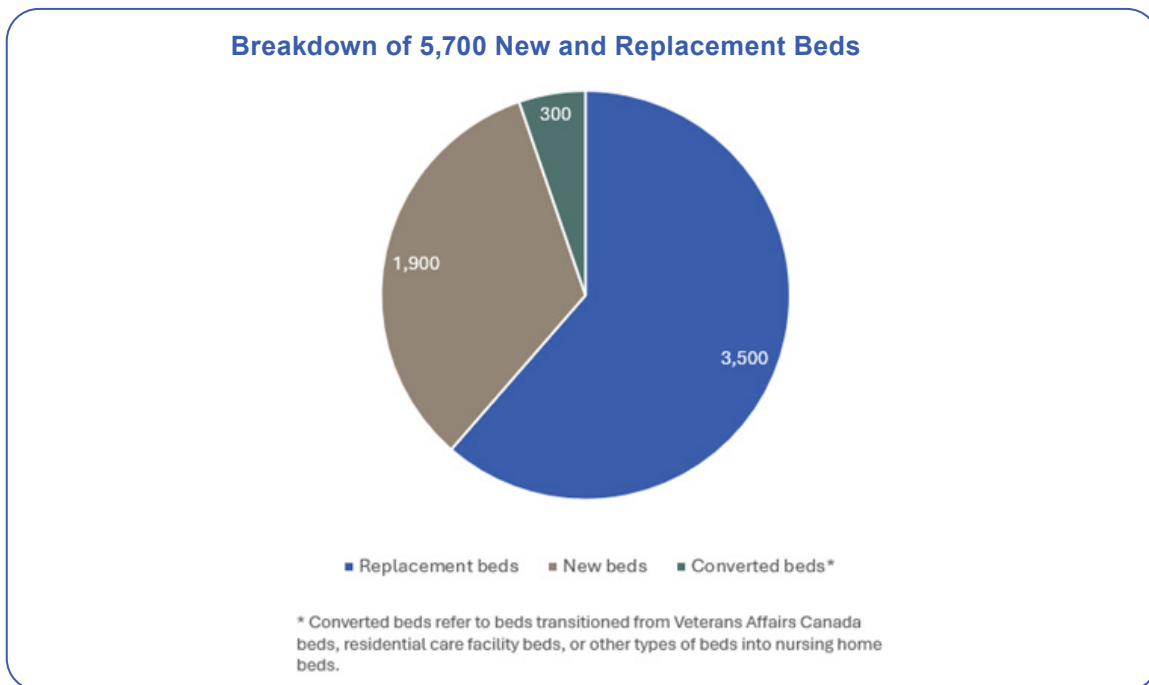


Process for replacement facilities follows right-of-first-refusal process as opposed to following Nova Scotia's Procurement Act

- 1.53 Management informed us beds targeted for replacement (which increased from 3,500 to 4,053 beds at over 42 facilities) were not required to follow the *Public Procurement Act*. As a result, they were not tendered through the normal competitive bidding process. Instead, all replacement beds were offered through a right-of-first refusal process, which bundled together the total cost of construction and service delivery for 25 years. Under this process, current long-term care providers within a region were given the “right-of-first-refusal” to build and operate the new replacement facility.
- 1.54 If the existing service provider chose to accept, the project plan entered the Facility Development Approval Process (the ‘approval process’) and government funding was obtained for the development of the project. During construction, the existing facility continues to operate with

the residents and staff until the new facility is complete. When the new facility is complete, the residents and staff will be relocated.

- 1.55 Management indicated it used the right-of-first-refusal process to maintain the already stable relationship with existing service providers and to avoid economic costs - such as laying off staff, finding temporary accommodation for residents, and setting up new operations. However, when asked, management could not provide evidence that economic impact studies were completed to show this approach provided the best value to Nova Scotians.
- 1.56 The *Public Procurement Act* does not include “right-of-first-refusal process” as an option. Therefore, this approach is not appropriate as it does not follow the government’s established procedures to obtain value for money.
- 1.57 As noted in other audits by our office, including Value for Money: Development of Transitional Care Facilities (2024), healthcare entities often cite the ‘health and social service’ provision listed in the Canadian Free Trade Agreement (CFTA) as grounds for exemption from competitive bidding. In addition, the Department has defined its funding to long-term care facilities as a grant and not an acquisition of goods and services, which the Department indicated is also exempt from provincial procurement requirements.
- 1.58 The Department told us both new and replacement nursing home construction fell under these exemptions and, therefore, was not required to follow the *Public Procurement Act*.
- 1.59 However, for new nursing home beds, we observed the Department followed Nova Scotia’s Procurement Act with a Request for Proposal (RFP) issued and accepted for the construction of 864 new nursing home beds as of October 2024.



Source: Office of the Auditor General of Nova Scotia

- 1.60 In our view, long-term care providers are engaged to provide significant 25-year facility development and service agreements. Both the *Public Procurement Act* and the CFTA apply to the acquisition of goods and services. Therefore, we would expect the Department to adhere to the requirements for acquiring goods and services under the *Public Procurement Act*. Further, the CFTA does not eliminate the requirement to follow the *Public Procurement Act* which is intended to ensure fair and competitive procurement so that Nova Scotians receive the best value for money.
- 1.61 Our Office recognizes the Department's position in supporting existing service providers in the community. However, the key components used to rationalize its decision for right-of-first-refusal could just as easily be addressed while following the current Procurement Act. This could be done by stipulating terms and conditions in development and service agreements and adjusting the weighting of criteria in a competitive procurement scoring to reflect the government's objectives. With this approach, the department could align the process with the Procurement Act to ensure appropriate and transparent procurement is done and Nova Scotians receive value for money.

Recommendation 1.5

We recommend the Department of Seniors and Long-term Care require all new and replacement beds selected for construction to be awarded following *Public Procurement Act* requirements.

Department of Seniors and Long-term Care Response: SLTC agrees that it is important to follow the Nova Scotia *Public Procurement Act* and will continue to comply. The Act does not require SLTC to use a competitive process for the selection of replacements. Target date: Ongoing

Contracts Reviewed Have Provisions to Demonstrate Value for Money, but There is Room for Improvement

Contracts signed with service providers show evidence of value for money

- 1.62 Replacement facility projects are typically approved through a right-of-first-refusal process, rather than through competitive procurement. Although the right-of-first-refusal process is non-competitive, we observed evidence the Department's approval process and contracts have characteristics demonstrating that value for money is being achieved within this approach.
- 1.63 Throughout the early stages of the development of a facility, service providers use a professional quantity surveyor (cost estimation services) to put forward cost estimates for the project. This practice is suggested in the approval process but is not required. During this period, the service provider is using interim funding for which they sign an agreement with the Department of Growth and Development, stipulating its appropriate use and terms of repayment. This funding is eventually combined into the mortgage for the facility.
- 1.64 Once a facility reaches step 7 (Pre-Construction Contractor) of the approval process, the service provider signs the development agreement and chooses a general contractor, if required. The development agreement stipulates at least three quotes must be obtained and assessed when selecting a general contractor or otherwise procuring a contractor through an Alternative Procurement Practice, if approved by the Minister. As many facilities under construction at the time of our audit had not yet reached this phase, there were limited examples for us to review.
- 1.65 Although we have observed some value for money elements appear to have been built into the structure of the Department's approval process and its contracting of service providers, we have identified some gaps in the system that can be improved to minimize risk to the province. The following sections address our findings and recommendations regarding these gaps.

Mortgage repayment start date not defined; a facility received government funding for a year before beginning to pay back its mortgage

- 1.66 Once a facility has completed all 11 approval process steps, there is no established term deadline to complete documentation or mortgage drawdowns before repayment begins. Management informed our Office that best practice is to complete mortgage documentation within three months after a facility is occupied.
- 1.67 We identified an example where a newly completed nursing home facility was occupied, operational and receiving government funding for approximately a year before the mortgage repayment process began. In this example, the facility received a mortgage from the Department of Growth and Development to finance the construction of new beds. Once occupied, the facility started to accept payments (protected and unprotected) from Seniors and Long-term Care, as well as a portion from residents to pay for nursing home operations. The unprotected funds received from the Department are intended to cover the costs of its mortgage repayment. In this example, funds were paid to the facility for approximately a year before the mortgage repayment process was triggered.
- 1.68 Our Office was informed the repayment process was eventually reconciled to the occupancy start date. However, this practice leaves the province vulnerable. Mortgage drawdowns come from unprotected funds, and there is potential for the nursing home to allocate unprotected funds elsewhere and then be in a difficult position to repay a year's worth of mortgage payments once the province reconciles its figures. If that were to occur, the Department would have to come up with the money or the nursing home would need to reallocate unprotected funding from another budget item to make up the difference.

Recommendation 1.6

We recommend the Department of Seniors and Long-term Care establish when long-term care service providers:

- complete and submit final documentation;
- begin mortgage repayment.

Department of Seniors and Long-term Care Response: SLTC is revising the Facility Development Approval Process (FDAP) and the mortgage document to require LTC providers to complete and submit the final draw on the loan within three months of occupancy.

This revised process will also require mortgage repayment to commence within the same three-month period. Target date: September 30, 2025

Department does not review signed contracts between service providers and third parties; change order process not defined

- 1.69 The Department does not review contracts executed between service providers and third parties, such as contractors, project managers, or architects. Although the development agreement and approval process both include language around change orders, the Department has no insight into what constitutes a change order in the contracts signed between the service provider and third parties, nor what decisions the service provider makes when faced with scope and budget changes. Furthermore, the Department does not assign materiality to projects and has no threshold to determine when they should review and approve change orders.

- 1.70 The approval process largely relies on the service provider to execute a contract. In the case of non-profit providers who have limited experience with construction, the task may be delegated to a third party. The province could minimize its risk by reviewing these contracts to make sure third-party contractors are not overcharging or taking advantage of service providers.

Recommendation 1.7

We recommend the Department of Seniors and Long-term Care review contracts between service providers and third-party design and construction firms to ensure the costs are reasonable and to safeguard the interests of the service providers and the province.

Department of Seniors and Long-term Care Response: SLTC has revised the standard Request for Proposal (RFP) documents to require that all contracts between service providers and construction providers be submitted to SLTC for review and approval. The review will consider whether costs are reasonable and whether the interests of service providers and the province are safeguarded. Similar changes to the Facility Development Approval Process (FDAP) will also be made. Target date: September 30, 2025

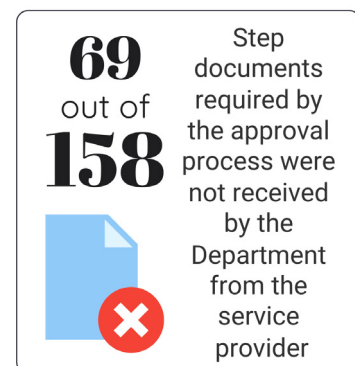
The Department is Failing to Monitor New and Replacement Facilities Under Construction

The Department has a construction approval process in place, but testing shows it is not following the process

- 1.71 This is the first time the Department will monitor numerous large-scale construction projects, many of which will occur simultaneously. Projects must be regularly evaluated to manage and mitigate challenges during the construction process, including cost overages, change orders, and construction delays. The Department's approval process is an important safeguard to ensure key steps in the construction process are not missed.
- 1.72 The Department's approval process is robust and provides an adequate framework for construction oversight. In order for the Department to ensure adequate oversight, it's crucial to have adherence to the process and consistent treatment for all new projects. However, during our testing of five nursing homes, we did not observe complete and consistent adherence to the process.

Department unable to provide almost half (44%) of the required support used to monitor the construction approval process

- 1.73 We selected five nursing homes for compliance testing against the established 11-step approval process. We selected documents from each of the 11-step approval process and examined them to determine if they met the policy requirements.
- 1.74 All of the nursing home construction projects we tested were missing documents. In some cases, the missing documents were step approvals. In many cases, several monthly progress reports were missing. Some of the documents provided to us also contained deficiencies, such as omitted components or missing signatures. It is crucial for the Department to evaluate progress through approvals, monthly progress reports, and formal signoffs so it can verify that projects are progressing in the sequential steps necessary to maintain the safety and requirements of the construction process.



- 1.75 Although the approval process has been in use since 2007, the Department was established in 2021 and does not have access to approval process documents prior to 2021.
- 1.76 The results of our testing showed service providers did not provide the following to the department:
- 44% (69 out of 158) of the requested approval process documents were not provided. 19% were unavailable because they were under the stewardship of the Department of Health and Wellness and did not carry forward to the new Department. Seniors and Long-term Care did not provide the remaining 25%.
 - 24% of the requested step approvals were not received
 - 13% of the requested monthly progress reports were not received.

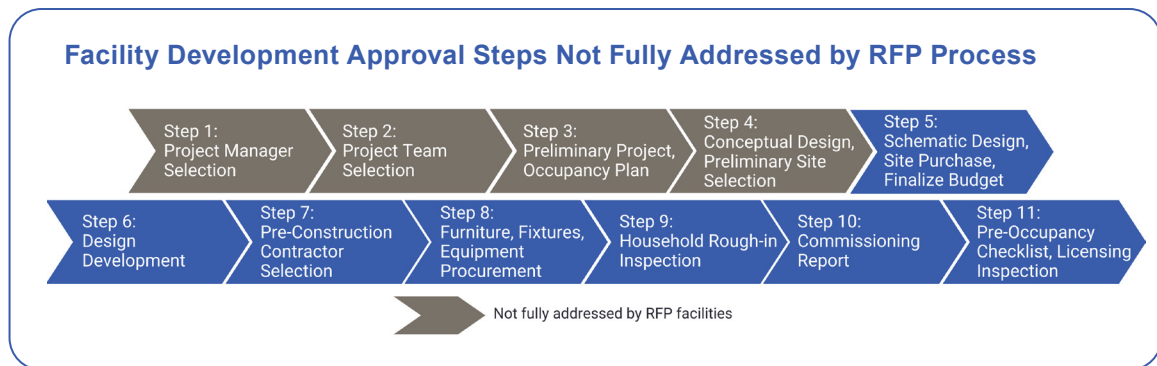
Recommendation 1.8

We recommend the Department of Seniors and Long-term Care properly monitor facilities under construction by adhering to its Facility Development Approval Process and obtain all required submissions from service providers for approval.

Department of Seniors and Long-term Care Response: SLTC will enhance facility construction oversight. It will ensure adherence with the Facility Development Approval Process (FDAP) by obtaining, reviewing and approving submissions by service providers before authorizing advancement to the next stage of development. Target date: Fall 2025

New nursing homes going through the RFP process are allowed to bypass many important first steps of the approval process

- 1.77 Testing revealed new and replacement nursing home facilities are not subject to the same procedures for acquiring materials and services, or for obtaining the necessary approvals before proceeding. All new nursing home facilities are subject to an RFP process, whereas replacement facilities follow a right-of-first-refusal process. Once facilities move from the RFP to the approval process, they essentially bypass the first four approval steps and enter the approval process formally at Step 5.
- 1.78 The RFP requirements include the selection of a project manager and project team (similar to the approval process Steps 1 and 2), but there is no written requirement to show best value recruitment as outlined in the approval process.
- 1.79 In addition, the RFP process does not address the six deliverables outlined in the approval process at Steps 3 and 4. The omission of these deliverables (shown in brown below) removes the Department's opportunity to approve documents such as the Occupancy Plan, Conceptual Design, and Preliminary Budget early on in the process. Although these documents are reproduced when required in Steps 5 and 6, the shortened timeline results in fewer opportunities for feedback by the Department.



Source: Office of the Auditor General of Nova Scotia

- 1.80 The Development Agreement stipulates that the facility must seek approval from the Department for each of the 11 approval process steps, with no exception made for facilities that were approved via the RFP process. The new nursing homes that proceed through RFP skip early steps in the process and limit the amount of oversight, compared to the complete approval process.

Recommendation 1.9

We recommend the Department of Seniors and Long-term Care require all facilities procured through RFP complete all parts of the Facility Development Approval Process.

Department of Seniors and Long-term Care Response: SLTC has revised the standard Request for Proposals (RFP) documents to reflect all outcomes of the Facility Development Approval Process (FDAP). This will ensure consistent application of, and alignment with, the FDAP for all long-term care facility builds and will require successful proponents to meet all outcomes. Target date: Completed

Public Reporting at the Time of Our Audit Did Not Reflect Progress to Date

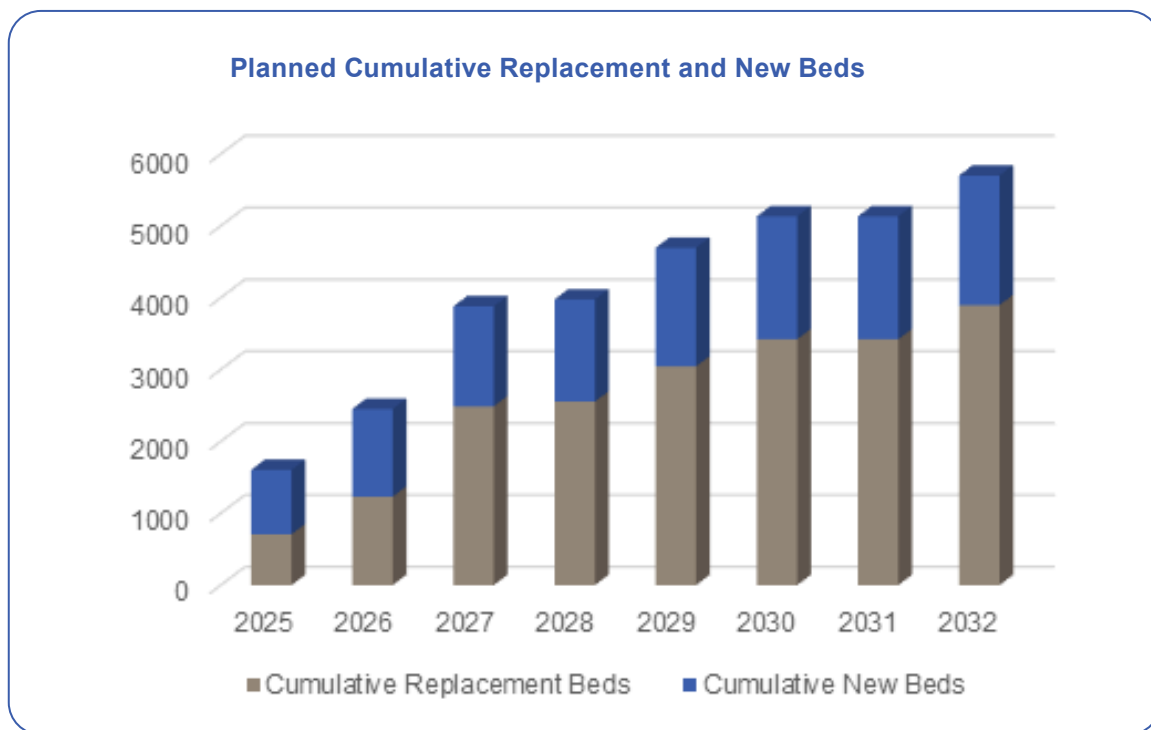
-  **The progress updates website used by the Department did not reflect progress at time of audit**



- 1.81 The progress updates website provides limited information regarding the composition of the 5,700 beds announced by the Department. The website refers to 'new and replacement beds', leading stakeholders to assume most beds are new. In fact, 3,500 are replacement beds while 1,900 beds are new and approximately 300 beds are converted from other facilities, for example Veterans Affairs beds.
- 1.82 There is also no measure or progress update to evaluate if the Department is on pace to meet its publicly stated goals of 3,500 beds by 2027, and an additional 2,200 beds by 2032.

Public website did not match internal construction schedules

- 1.83 We found two facilities on the website with a “Timeline (ready for occupancy)” of 2025, but construction of these facilities had not yet started as of October 31, 2024. Based on discussions with management, the occupancy date is only updated at the onset of the project and until then, the original estimated date is used.
- 1.84 We compared the internal tracking document for the facilities to the information listed on the website and noted six facilities where the status on the website does not match actual progress. The website lists these five projects as “construction in progress”, but the internal tracker reveals:
- Construction had not started at four facilities, and one facility was not even fully approved; and
 - One facility had already welcomed residents
- 1.85 Management confirmed it has no formal definition for the term “under construction” and different things might trigger status updates on the website.
- 1.86 The timeline for the completion of new and replacement beds based on the Department’s website completion dates are shown below.



Source: Office of the Auditor General of Nova Scotia

Recommendation 1.10:

We recommend the Department of Seniors and Long-term Care provide clear and transparent updates on the Long-term Care Rooms Progress Updates website, including:

- reporting replacement and new beds separately
- periodically updating the estimated occupancy dates for all facilities based on actual progress
- reporting annual progress toward the total bed commitment for 2027 and 2032 goals.

Department of Seniors and Long-term Care Response: SLTC is in the process of redesigning its website so that LTC room progress information is displayed clearly and transparently. It will contain the information recommended by the OAG.

The website will be updated quarterly. Target date: Ongoing/Quarterly

Appendix I

Reasonable Assurance Engagement Description and Conclusions

We completed an independent assurance report of the planning and acquiring of nursing home beds. The purpose of this performance audit was to determine if the Department of Seniors and Long-term Care is appropriately planning and acquiring nursing home beds.

It is our role to independently express a conclusion whether the planning and acquiring nursing home beds complies in all significant respects with the applicable criteria. Management at the Department of Seniors and Long-term Care has acknowledged its responsibility for the planning and acquiring of nursing home beds.

This audit was performed to a reasonable level of assurance in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3001—Direct Engagements set out by the Chartered Professional Accountants of Canada (CPA Canada) in the CPA Canada Handbook - Assurance; and sections 18 and 21 of the *Auditor General Act*.

We apply the Canadian Standard on Quality Management 1 (CSQM 1), and we have complied with the independence and other ethical requirements of the Code of Professional Conduct of the Chartered Professional Accountants of Nova Scotia.

The objectives and criteria used in the audit are below:

Objective:

To determine if the Department of Seniors and Long-term Care is appropriately planning and acquiring nursing home beds.

Criteria:

1. The Department of Seniors and Long-term Care should have an evidence-based approach to assess the need and location for all new and replacement nursing home beds.
2. The Department of Seniors and Long-term Care should have a thorough and appropriate process to select and contract service providers for all new and replacement nursing home beds.
3. The Department of Seniors and Long-term Care should have contracts in place for new and replacement nursing home beds in line with industry best practices.
4. The Department of Seniors and Long-term care should accurately report the status of new and replacement nursing home beds to the public.

Generally accepted criteria consistent with the objectives of the audit did not exist. Audit criteria were developed specifically for this engagement. Criteria were accepted as appropriate by senior management at the Department of Seniors and Long-term Care.

Our audit approach included interviews with management and staff, reviewing policies, examining processes, analysis and discussion to inspection and observation. Our audit period was from January 1, 2022 to July 31, 2024. We examined information outside of that period as necessary.

We believe the evidence we have obtained is sufficient and appropriate to provide the basis for our conclusion. Our report is dated September 12, 2025 in Halifax, Nova Scotia.

Based on the reasonable assurance procedures performed and evidence obtained we have formed the following conclusions:

- The Department of Seniors and Long-term Care is inconsistently planning and not appropriately acquiring nursing home beds.
 - i. While the Department had an evidenced-based approach to assess the need and location of the new and replacement nursing homes after the Department was created, we were unable to obtain evidence to support decisions before this time.



- ii. The Department did not have a thorough and appropriate process to select and contract service providers, as 4,836 of the 5,700 nursing home beds did not follow the Nova Scotia *Public Procurement Act*. Additionally, 44% of the Department's project approval process we tested were missing the required support.
- iii. The Department did not have contracts in place that are in line with industry best practices because it does not define mortgage pay back terms and does not review contracts executed between service providers and third parties.
- iv. The Department is not accurately reporting the status of new and replacement nursing home beds. Key project details, including estimated completion dates, were not accurately reflected.

Appendix II

Changes in Nova Scotia Nursing Home Beds Planned between 2021 and 2032

County by Zone	Bed # 2021	Additions			Bed # 2024	Additions		Total Beds Planned by 2032
		Converted	New Beds Built (facilities)	Increase from Replacement Beds Built (facilities)		New Beds Planned (facilities)	Increase/ Decrease from Replacement Beds Planned (facilities)	
Central Zone								
Halifax	2,139	95	-	-	2,234	1,152 (9)	98 (6)	3,484
Hants	251	-	-	-	251	-	0 (2)	251
Eastern Zone								
Antigonish	162	-	-	-	162	-	7 (1)	169
Cape Breton	1,063	24	48 (1)	-	1,135	-	129 (9)	1,264
Guysborough	105	-	-	-	105	-	9 (1)	112
Inverness	192	-	-	-	192	-	31 (2)	223
Richmond	89	-	-	-	89	-	8 (1)	97
Victoria	73	5	-	-	78	-	5 (1)	83
Northern Zone								
Colchester	432	37	-	-	469	-	67 (3)	536
Cumberland	272	25	-	-	297	-	-1 (1)	296
Pictou	449	-	-	-	449	48 (1)	-25 (2)	472
Western Zone								
Annapolis	213	31	-	-	244	-	30 (1)	274
Digby	176	47	-	10 (1)	233	-	-	233
Kings	419	20	-	-	439	96 (1)	28 (2)	563
Lunenburg	457	39	-	-	496	-	86 (2)	582
Queens	105	-	-	-	105	-	25 (2)	130
Shelburne	164	-	-	-	164	-	46 (1)	210
Yarmouth	232	31	-	-	263	-	-	263
Totals	6,993	354	48 (1)	10 (1)	7,405	1,296 (11)	543 (37)	9,244

• • • Office of the Auditor General • • •

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