


Emergency Management and Business Continuity Plans

Independent Auditor's Report



Newfoundland
&
Labrador

Justice and Public Safety

Emergency Services Branch
Provincial Emergency Operations Centre



April 2026

OFFICE OF THE AUDITOR GENERAL
NEWFOUNDLAND AND LABRADOR

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Objective 1

To determine whether the Department of Justice and Public Safety effectively managed Municipal Emergency Management Plans and the Provincial Emergency Management Plan.

Objective 2

To determine whether the Department of Justice and Public Safety effectively managed a comprehensive Government Business Continuity Plan.



Audit Scope Period

April 1, 2022 to
September 30, 2025



Why this Audit is Important

The Emergency Services Act assigns clear responsibilities to the Minister and the Director of Emergency Services to ensure the province and its municipalities are prepared to respond to and recover from emergencies, and to ensure the continuity of essential government services. Given the importance of coordinated planning to protect communities and ensure continuity of essential government services, it is critical that the Department has effective systems, monitoring, and guidance in place. This audit is important to determine whether these responsibilities are being met and whether emergency management and business continuity planning across government are positioned to effectively support the province during emergencies.



What We Found

Emergency Management Plans	
No current documented policies or procedures for provincial or municipal plans	Only 9% of municipalities had a valid plan
Approved municipal plans did not always comply with guidance	Municipal plan testing not regularly encouraged; only 6% of municipalities tested plans
No approved updates to provincial plan since 2012	Provincial plan was not tested
Business Continuity Plans	
No current documented policies or procedures for business continuity plans	Government plan did not include all relevant entities
Government and departmental plans not regularly updated	Only one department tested its plan



Conclusion

We conclude that the Department of Justice and Public Safety did not effectively manage Municipal Emergency Management Plans, the Provincial Emergency Management Plan, or the Government Business Continuity Plan. Emergency Management Plans were not consistently current, complete, or tested. The Government Business Continuity Plan lacked the comprehensive scope required to support continuity of all essential services and updating and testing were not regularly completed. There was an absence of current policies for both emergency management and business continuity planning. Longstanding weaknesses previously identified in our 2016 audit remained unresolved.

Recommendations

As the Department of Forestry, Agriculture and Lands is now responsible for the Emergency Services Branch, we recommend that they:

Municipal Emergency Management Plans	1. Document policies and procedures to guide the completion and management of Municipal Emergency Management Plans.
	2. Implement a centralized tracking system for Municipal Emergency Management Plans, to ensure completion, updating, and testing in accordance with policy.
	3. Ensure and document that municipalities are contacted on a regularly scheduled basis and are reminded to maintain and submit valid Emergency Management Plans in accordance with policy and legislation.
Provincial Emergency Management Plan	4. Document policies and procedures to guide the completion and management of the Provincial Emergency Management Plan.
	5. Ensure the Provincial Emergency Management Plan is updated and approved in accordance with policy.
	6. Ensure the Provincial Emergency Management Plan testing and debriefing is completed in accordance with policy.
Business Continuity Plans	7. Expand the scope of accountability for business continuity planning to include all relevant Crown corporations, agencies, and other entities, to ensure all government operations are fully considered.
	8. Document policies and procedures for the completion and management of all required Business Continuity Plans.
	9. Adopt and follow a schedule for the review, update, and approval of Government's Business Continuity Plan.
	10. Implement a government wide strategy to ensure that testing and debriefing are completed, tracked, and considered for plan adjustments, in accordance with policy.



After reading this report, you may want to ask the following questions of government:

Given its responsibility for the development and implementation of an emergency management program for the province, how will the Department of Forestry, Agriculture and Lands:

1. Ensure that municipalities and the province have planned and prepared for emergencies?
2. Guarantee that plans are kept current, tested, and improved over time?
3. Confirm that the Government Business Continuity Plan covers all essential services in the event of a disruption or emergency?

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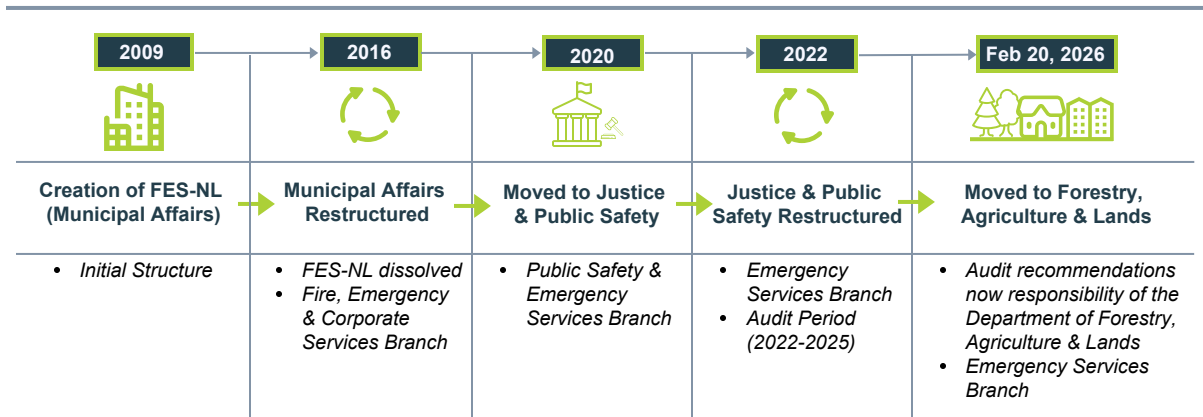
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Background

The Emergency Services Act was proclaimed on May 1, 2009. The Act directs the Minister to develop and maintain an emergency management plan for the province and a business continuity plan for the government. The Act requires that all municipalities adopt an emergency management plan, and requires the plans to be submitted to the Director of Emergency Services for review and approval before adoption by council.

The organizational responsibility for emergency services has undergone several restructurings within the Government of Newfoundland and Labrador. Initially, Fire and Emergency Services Newfoundland and Labrador (FES-NL) was created under the Department of Municipal Affairs. In 2016, FES-NL dissolved, and its functions were transferred to a new Fire, Emergency and Corporate Services Branch under the same department. In 2020, these responsibilities moved to the Department of Justice and Public Safety and were subsequently reorganized again into the Emergency Services Branch, which is where it resided for the period under audit, April 1, 2022, to September 30, 2025. However, effective February 20, 2026, the Department of Forestry, Agriculture and Lands assumed responsibility for the Emergency Services Branch. Therefore, since our audit was substantially completed at that time, only the recommendations are directed to the Department of Forestry, Agriculture and Lands.

Emergency Services: Organizational Timeline



The Emergency Services Division is tasked with the development and implementation of an emergency management program for the province. This program includes the development and maintenance of a Provincial Emergency Management Plan and a Government Business Continuity Plan, and oversight of Municipal Emergency Management Plans.

Municipal Emergency Management Plans

Under the Emergency Services Act, an emergency management plan is defined as “a plan, program or procedure prepared by the province or a council in writing and approved by the Director, which is intended to prepare for, respond to, mitigate the effects of and recover from an emergency and to provide for the health, safety and well-being of persons and the protection of property and the environment.”

There are 436 municipalities within the province that are required to have an approved emergency management plan, which the Emergency Services Division is responsible for monitoring. These municipalities include cities, towns, local service districts, and Inuit communities.

Municipal Emergency Management Plan Process



Provincial Emergency Management Plan

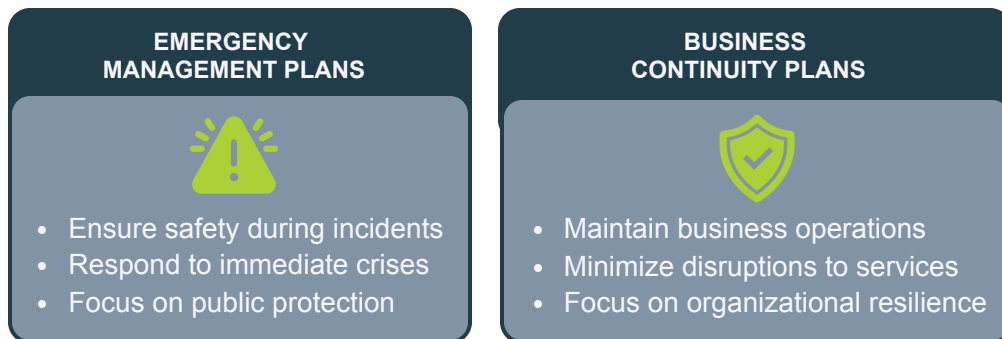
The Provincial Emergency Management Plan outlines how the Provincial Government prepares for, responds to, and recovers from emergencies. It explains the province's emergency management system and describes how the Provincial Government works with and supports its partners through a risk-based, all-hazards approach.

Business Continuity Plans

Under the Emergency Services Act, a business continuity plan is defined as a document containing procedures and guidelines to help recover and restore government's essential services to normal operational status within an acceptable time frame following an emergency or disruptive event. Typically, a plan will cover key personnel, required resources and services, and actions required to continue or recover essential services.

The Government Business Continuity Plan is informed by government departments and entities. Each departmental Business Continuity Plan specifies which services are essential, who is responsible for continuing or recovering essential services, what is needed to continue or recover essential services, where to go to continue or recover the essential operations, when the essential services must be recovered, and how the essential services will continue or resume.

Differences Between Emergency Management Plans and Business Continuity Plans



Our audit started in Fall 2025 and covered April 1, 2022, to September 30, 2025. It included two lines of inquiry:

1. To determine if the Department of Justice and Public Safety effectively managed Municipal Emergency Management Plans and the Provincial Emergency Management Plan.
2. To determine if the Department of Justice and Public Safety effectively managed a comprehensive Government Business Continuity Plan.

Four criteria were established to assess these lines of inquiry.

In January 2016, the Office of the Auditor General issued a report on Fire and Emergency Services that examined Emergency Management Plans and Business Continuity Plans and made four recommendations. Recommendations included:

- Ensuring that municipalities are contacted and encouraged to finalize any Municipal Emergency Management Plans that are not yet in place and to update their Municipal Emergency Management Plans in accordance with Fire and Emergency Services - Newfoundland and Labrador guidance, and ensuring that this contact is documented.
- Ensuring that all municipalities are encouraged to perform tests and debriefs on their Municipal Emergency Management Plans in accordance with Division guidance.
- Monitoring and encouraging departments to ensure that all department Business Continuity Plans are updated in accordance with Division guidance.
- Ensuring that the Government Business Continuity Plan is maintained in accordance with the Emergency Services Act.

In our 2024 report on outstanding performance audit recommendations, the Department indicated that the two Business Continuity Plan recommendations were still outstanding.

Key Findings

Emergency Management Plans

Emergency Plans Policies and Procedures

- There were no current documented policies and procedures to guide development, review, and maintenance of Municipal Emergency Management Plans or the Provincial Emergency Management Plan. (page 10)

Management of Municipal Emergency Management Plans

- The management of Municipal Emergency Management Plans was not adequate. (page 11)
- The Emergency Services Division had issues with most aspects of plan management, including the monitoring of plan updating, template compliance, and testing and debriefing. (page 11)

Status and Updating of Municipal Emergency Management Plans

- The Emergency Services Division's inventory of Municipal Emergency Management Plans was incomplete and outdated. (page 11)
- The Emergency Services Division retained 311 out of 436 possible Municipal Emergency Management Plans, but not all were approved by the Director or adopted by the municipality, and most had not been updated within the required three-year period. (page 11)
- Only 46 Municipal Emergency Management Plans (11 per cent) were approved by the Director within the required period. (page 11)
- Only 41 Municipal Emergency Management Plans were signed and dated as adopted by the municipalities within the required period. Therefore, only nine per cent of municipalities (41 of 436) had a valid Municipal Emergency Management Plan. (page 12)
- Adopted plans were 8.5 years old on average, with the oldest being approximately 16 years old. (page 12)
- Eighty per cent of adopted plans (167 of 208) had not been updated within the required three years, and 62 per cent were over nine years old. (page 12)

Storage and Status Tracking of Municipal Emergency Management Plans

- The Emergency Services Division did not always store Municipal Emergency Management Plans in a centralized or consistently controlled manner. (page 12)
- The Division stored 60 of the 311 Municipal Emergency Management Plans it retained (19 per cent) outside its information management system. (page 12)
- The Emergency Services Division did not have a standardized or centralized system to track the status of municipalities' emergency management plans. (page 12)
- There was no documented process or schedule for regular contact with municipalities to encourage plan completion, despite only nine per cent of municipalities having a valid plan. (page 12)
- There were no mechanisms to ensure that Division officials sent reminders on a regular basis. (page 12)
- Division officials tracked Municipal Emergency Management Plan status in various regional spreadsheets, with no standardized format or centralized tracking system. (page 13)
- Most status information was not documented on the regional tracking sheets. (page 13)

Compliance with Emergency Services Division Template

- Some Municipal Emergency Management Plans were approved by the Director, even though they did not fully comply with the Emergency Services Division's template. (page 14)
- Only 30 of the 46 (65 per cent) Director-approved Municipal Emergency Management Plans had completed all tested components. (page 14)
- While most required components appeared across the approved Municipal Emergency Management Plans, several key elements were frequently incomplete. (page 14)
- Twenty per cent of Director-approved plans (nine of 46) did not include a complete Municipal Communication Plan. Twenty per cent (nine of 46) did not include complete Municipal Warming Center information. Further, 11 per cent (five of 46) did not include a Municipal Evacuation Plan. (page 14)
- Compliance of plans with Division templates had deteriorated since our last audit. (page 14)

Municipal Emergency Management Plan Testing and Debriefing

- The Emergency Services Division did not consistently monitor or assist municipalities to ensure testing exercises occurred. (page 15)
- There were issues with the documentation of testing exercises in both the Municipal Emergency Management Plans and the Division's regional tracking sheets. (page 15)
- Although the Municipal Emergency Management Plan template required municipalities to complete a testing exercise log to record annual testing, 44 of the 46 (96 per cent) Director-approved plans did not do so. (page 15)
- Division officials did not independently track whether municipalities conducted testing. (page 15)
- Most municipalities did not test their plans. Only 10 of the 208 municipalities (five per cent) performed testing exercises. (page 15)
- The Emergency Services Division did not always monitor or support municipalities to ensure that debriefing occurred or that lessons learned were incorporated into Municipal Emergency Management Plans. (page 15)
- Debriefing was incorporated into testing exercises for only five of the 10 exercises performed (50 per cent). (page 15)
- Most of the actual event debriefs were incomplete or not started. (page 15)

Development and Maintenance of the Provincial Emergency Management Plan

- No updates to the Provincial Emergency Management Plan had been approved since 2012. (page 16)
- The Emergency Services Act defines municipalities to include local service districts and Inuit communities. Other unincorporated areas do not have community representation and are not covered under the Act. (page 16)
- The Provincial Emergency Management Plan did not specifically address these other unincorporated areas. (page 16)
- The Emergency Services Division did not complete any testing exercises for the Provincial Emergency Management Plan during the period of April 1, 2022, to September 30, 2025. (page 16)
- The Emergency Services Division did not revise the plan based on debriefing from actual emergency events. (page 16)

Business Continuity Plans

Documented Policies and Procedures

- There were no current documented policies and procedures in place to guide development, review, and maintenance of departmental Business Continuity Plans or the Government Business Continuity Plan. (page 18)

Coverage of Essential Services in the Government Business Continuity Plan

- The Department of Justice and Public Safety did not include all relevant entities in the Government Business Continuity Plan and therefore it was possible that essential services were missing. (page 18)
- The 2024 Government Business Continuity Plan included only 24 departments and entities, and explicitly excluded entities that were not included in that list. As a result, it did not consider all government entities that might be considered essential, such as Crown corporations or agencies. (page 19)
- There was no oversight to ensure that the excluded government entities had business continuity plans. (page 19)
- Departments did not incorporate all entities, for which their ministries were responsible, in their 2024 departmental Business Continuity Plans. (page 19)
- Most of the excluded government entities did not have a business continuity plan. Newfoundland and Labrador Health Services did not have a current, consolidated plan and Memorial University of Newfoundland and Labrador did not have a university-level plan. (page 19)

Compliance of Departmental Business Continuity Plans

- All 24 departmental plans included in the government's 2024 Business Continuity Plan complied with Department of Justice and Public Safety's templates. (page 20)

Updating and Review of Business Continuity Plans

- Neither the departmental Business Continuity Plans nor the Government Business Continuity Plan were updated on a regular basis. (page 20)
- Annual reviews were not completed as required by Division guidelines, and the Department of Justice and Public Safety did not encourage departments to review or update their plans within the established timelines. (page 20)
- The Government Business Continuity Plan was not updated between the 2016 and 2024 versions. (page 20)
- There had been only two updates to the Government Business Continuity Plan since 2010. (page 20)

Business Continuity Plan Testing and Debriefing

- The Department of Justice and Public Safety did not complete any testing or debriefing of the Government Business Continuity Plan. (page 20)
- The Department did not document any efforts to encourage departments to perform testing exercises or debriefing for their business continuity plans. (page 20)



Findings – Emergency Management Plans

Objective

To determine whether the Department of Justice and Public Safety effectively managed Municipal Emergency Management Plans and the Provincial Emergency Management Plan.

Criteria 1

The Emergency Services Division ensured compliance with policies and procedures in the development and management of all required Municipal Emergency Management Plans.

Criteria 2

The Emergency Services Division developed and maintained a current Provincial Emergency Management Plan.



What We Expected

We expected the Emergency Services Division to have clear, documented policies and procedures. We expected policies and procedures to support the development and management of Municipal Emergency Management Plans and the development and maintenance of the Provincial Emergency Management Plan. We further expected documented processes for plan approval, retention, monitoring, testing, debriefing, and updating.

We expected the Division to maintain regular, documented contact with municipalities to encourage timely plan completion, updates, testing exercises, and after-action reviews. We further expected the completion of these activities to be tracked to ensure Municipal Emergency Management Plans met all requirements of the Division's template.

We also expected the Division to develop, review, and maintain a current Provincial Emergency Management Plan. We expected these activities to be completed in compliance with their own guidance, including reviews, updates, testing, and debriefing. We further expected these activities to be documented.



What We Learned

Emergency Management Plans Policies and Procedures

We found there were no current documented policies and procedures to guide development, review, and maintenance of Municipal Emergency Management Plans or the Provincial Emergency Management Plan.

The Emergency Services Division previously had documented policies, dated January 2016, which outlined roles, responsibilities and processes for approving and monitoring Municipal Emergency Management Plans, as well as for developing and maintaining the Provincial Emergency Management Plan.

These policies included specific processes for the Municipal Emergency Management Plan, including information tracking, and annual reminder requirements. They detailed the Division’s responsibilities in assisting municipalities in the testing and debriefing of their plans. They also detailed procedures for the maintenance and validation of the Provincial Emergency Management Plan, including updating, testing, and debriefing. We found these policies and procedures were no longer in use.

In the absence of current policies and procedures, guidance for approving and monitoring the Municipal Emergency Management Plan and developing and maintaining the Provincial Emergency Management Plan could no longer be found in a centralized location, and came from multiple sources, such as the plan templates, job descriptions, and inquiries with division officials.

Management of Municipal Emergency Management Plans

We found the management of Municipal Emergency Management Plans was not adequate. We found the Emergency Services Division had issues with most aspects of plan management, including the monitoring of plan updating, template compliance, and testing and debriefing.

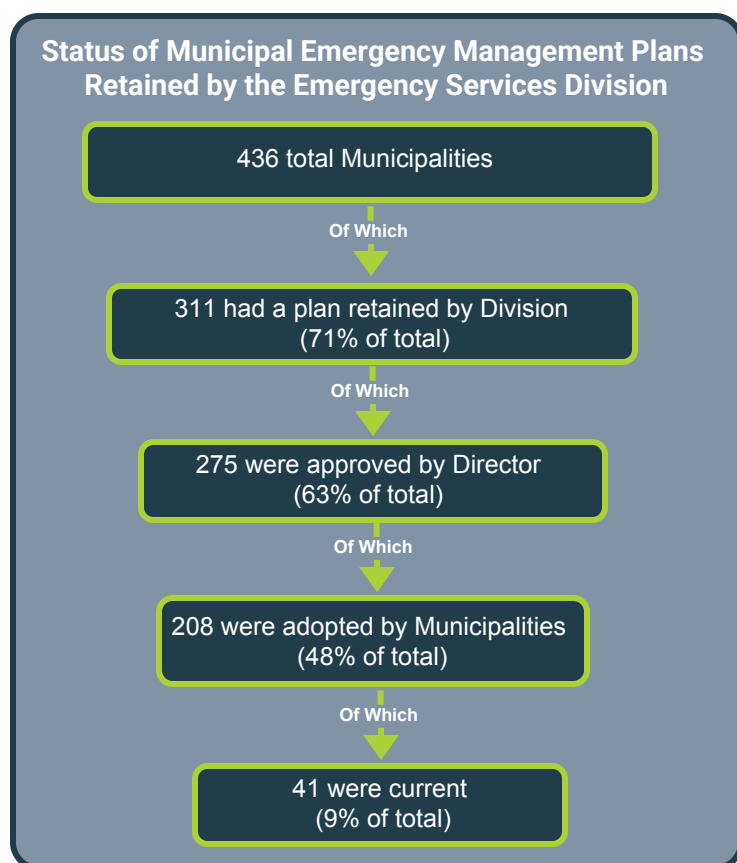
Status and Updating of Municipal Emergency Management Plans

We found the Emergency Services Division’s inventory of Municipal Emergency Management Plans was incomplete and outdated. While municipalities were responsible for developing and adopting their own plans, the

Division was responsible for supporting municipalities in plan completion, review and approval, and for retaining adopted plans. Of the 436 municipalities, 311 (71 per cent) had a plan on file, 275 (63 per cent) were approved by the Director, and 208 (48 per cent) were dated and adopted by the municipality.

We found most Municipal Emergency Management Plans were outdated and not valid, as they had not been updated within the required timeline. The Division’s Municipal Emergency Management Plan template indicated that a plan was valid for only three years. Within three months of the three-year adoption anniversary date, the municipality was required to submit a copy of the reviewed and revised plan to the Emergency Services Division.

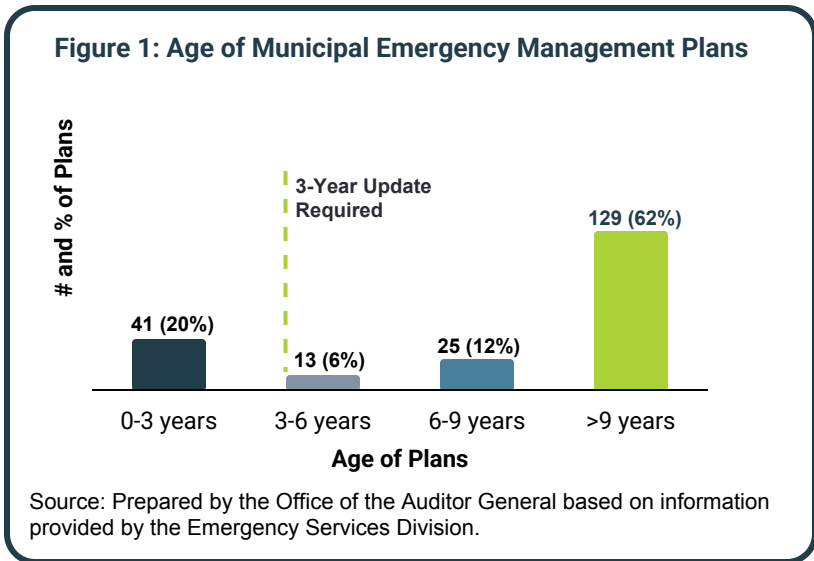
We found only 46 Municipal Emergency Management Plans (11 per cent) were approved by the Director within the required period.



Further, **only 41 were signed and dated as adopted by the municipalities.** Therefore, **we found only nine per cent of municipalities (41 of 436) had a valid Municipal Emergency Management Plan.**

We reviewed the ages of the 208 dated and adopted plans retained by the Emergency Services Division, as illustrated in Figure 1.

We found adopted plans were 8.5 years old on average, with the oldest being approximately 16 years old. Furthermore, we found 80 per cent of adopted plans (167 of 208) had not been updated within the required three years, and 62 per cent were over nine years old.



Storage and Status Tracking of Municipal Emergency Management Plans

Storage of Municipal Emergency Management Plans

We found the Emergency Services Division did not always store Municipal Emergency Management Plans in a centralized or consistently controlled manner.



The Division maintained an information management system, intended to serve as the central repository for these plans. However, **we found the Division stored 60 of the 311 Municipal Emergency Management Plans it retained (19 per cent) outside this system.** These were located in the Division’s restricted-access network drive, email, or personal drives. In some cases, the same plan was stored in more than one location, while in others, plans were not stored in a secure location at all.

We also found issues with plans that were stored in the Division’s information management system, including:

- One municipality folder contained a different municipality’s plan;
- One municipality appeared under two different regions’ folders;
- Three Regional Emergency Management Plans were not included in their corresponding municipal folders; and
- Six municipality folders contained only airport emergency plans and no Municipal Emergency Management Plans.

Tracking of Municipal Emergency Management Plan Status

We found the Emergency Services Division did not have a standardized or centralized system to track the status of municipalities’ emergency management plans. We found there was no documented process or schedule for regular contact with municipalities to encourage plan completion, despite only nine per cent of municipalities having a valid plan.

We found there were no mechanisms to ensure that Division officials sent reminders on a regular basis. In contrast, our 2016 audit noted the use of an information system for determining which municipalities needed to be contacted. Further, the system generated letters on the anniversary date of the plan approvals. We were advised that this system was no longer in place.

We found Division officials tracked Municipal Emergency Management Plan status in various regional spreadsheets, with no standardized format or centralized tracking system. We chose a sample of 36 municipalities that did not have a valid Municipal Emergency Management Plan to determine whether point of contact, approval, adoption, and correspondence information were documented on the regional tracking sheets. The results are summarized in Table 1.

Table 1: Tracking of Municipal Emergency Management Plans

	Eastern	Central	Western	Labrador	Total	% of Total
Total Samples per Region	15	9	10	2	36	100%
Point of Contact Tracked	13	0	9	2	24	67%
Accurate Approved Date Tracked	1	9	3	0	13	36%
Adoption Date Tracked	0	0	0	0	0	0%
Correspondence Tracked	3	6	0	0	9	25%

Source: Prepared by the Office of the Auditor General based on information provided by the Emergency Services Division.

As shown, **we found most status information was not documented on the regional tracking sheets.** Adoption dates were not tracked in any of the files, only 36 per cent accurately tracked approval dates, and point of contact and correspondence were not consistently documented. We found 27 of 36 (75 per cent) did not track any correspondence.

Similar issues were noted in our 2016 audit, which found no documented contact to encourage updates for 14 of 25 (56 per cent) Municipal Emergency Management Plans tested that had not been updated within the required timeline.



Compliance with Emergency Services Division Template

We found some Municipal Emergency Management Plans were approved by the Director, even though they did not fully comply with the Emergency Services Division’s template. We found only 30 of 46 (65 per cent) of the Director-approved Municipal Emergency Management Plans had completed all tested components. The results are presented in Figure 2.

Figure 2: Compliance with Template

Component of Municipal Emergency Management Plan	<input checked="" type="checkbox"/> All Components (listed below)	65%
	<input checked="" type="checkbox"/> Roles and Responsibilities	100%
	<input checked="" type="checkbox"/> Potential Hazards and Associated Risks	98%
	<input checked="" type="checkbox"/> Infrastructure Information	93%
	<input checked="" type="checkbox"/> Emergency Social Services	98%
	<input checked="" type="checkbox"/> Municipal Warming Center	80%
	<input checked="" type="checkbox"/> Municipal Evacuation Plan	89%
	<input checked="" type="checkbox"/> After Action Review	96%
	<input checked="" type="checkbox"/> Municipal Map	83%
	<input checked="" type="checkbox"/> Municipal Communication Plan	80%
	<input checked="" type="checkbox"/> Total Communications Loss Plan	93%
	 35% of plans did not have all components	

Source: Prepared by the Office of the Auditor General based on information provided by the Emergency Services Division.

While most required components appeared across the approved Municipal Emergency Management Plans, several key elements were frequently incomplete. We found 20 per cent of Director-approved plans (nine of 46) did not include a complete Municipal Communication Plan. For example, some plans omitted considerations for resources to support individuals who are hearing or visually impaired. **We also found 20 per cent (nine of 46) did not include complete Municipal Warming Center information,** most commonly missing a supply inventory list for the municipal warming centers. **Further, we found 11 per cent (five of 46) did not include a Municipal Evacuation Plan.**

We found compliance of plans with Division templates had deteriorated since our last audit. In 2016, we found all 31 plans tested were consistent with the Division guidance.

Municipal Emergency Management Plan Testing and Debriefing

We found the Emergency Services Division did not adequately monitor or assist municipalities in testing and debriefing.

The Municipal Emergency Management Plan template required municipalities to conduct annual testing, debriefing, and, if necessary, to update plans based on testing outcomes. Similarly, municipalities were to conduct debriefings following actual disasters. The Emergency Services Division was responsible for supporting municipalities in these efforts, by assisting in testing exercise development, and post-exercise debriefing.

We found the Emergency Services Division did not consistently monitor or assist municipalities to ensure testing exercises occurred. We found Division officials did encourage testing through an email that accompanied the approval of Municipal Emergency Management Plans. However, we found there was no documented schedule or process for follow-up after initial plan approval.

Furthermore, **we found issues with the documentation of testing exercises in both the Municipal Emergency Management Plans and the Division’s regional tracking sheets.** While the Municipal Emergency Management Plan template required municipalities to complete a log to record annual testing, 44 of the 46 (96 per cent) Director-approved plans did not do so. Division officials also did not independently track whether municipalities conducted testing.

In the absence of monitoring, **we found most municipalities did not test their plans.** If no Municipal Emergency Management Plan existed, testing could not be carried out because there was no plan to test. We assessed whether testing exercises were completed during the period of April 1, 2022 to September 30, 2025 for the 208 adopted plans. **We found only 10 of the 208 municipalities (five per cent) performed testing exercises.** The regional breakdown was as follows:

- No municipalities (of 103 municipalities) performed testing exercises in the Central Region;
- No municipalities (of three municipalities) performed testing exercises in the Labrador Region;
- 29 of 31 municipalities (94 per cent) did not perform testing exercises in the Western Region; and
- 63 of 71 municipalities (89 per cent) did not perform testing exercises in the Eastern Region.

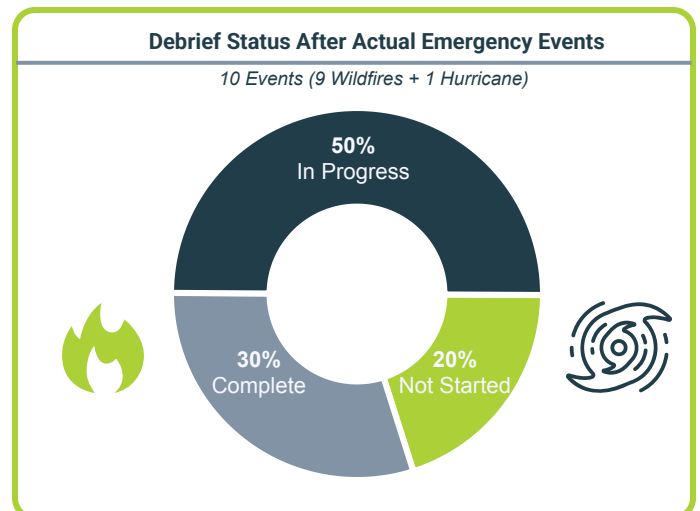
This finding was broadly consistent with our 2016 audit finding that only 20 out 300 (seven per cent) tested their plans.

We found the Emergency Services Division did not always monitor or support municipalities to ensure that debriefing occurred or that lessons learned were incorporated into Municipal Emergency Management Plans.

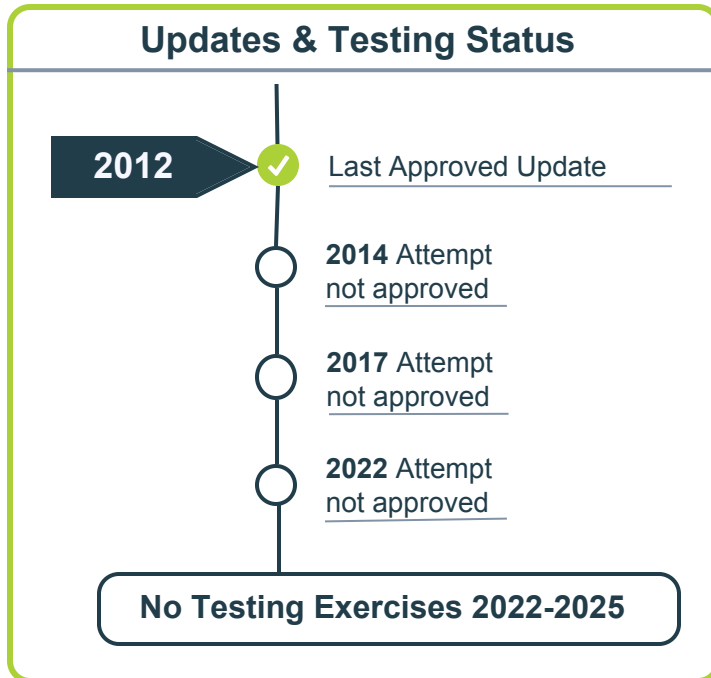
We found debriefing was incorporated into testing exercises for only five of the 10 exercises performed (50 per cent). This finding was a decline from our 2016 report, which found the Division had participated in debriefing for all testing exercises.

We also found most of the actual event debriefs were incomplete or not started. The Emergency Services Division identified 10 actual events during the period of April 1, 2022 to September 30, 2025, which activated both the Municipal and Provincial Emergency Management Plans. These events included nine wildfire events and Hurricane Fiona. The completion statuses of the debriefings were as follows:

- Seven of 10 actual emergency debriefings (70 per cent) were either incomplete or not started;
- Six of the seven events that were incomplete or not started occurred in 2025, and one occurred in 2022; and
- The completed debriefs for the three actual events did not result in updates to 12 out of 13 Municipal Emergency Management Plans affected. It could not be determined if the update to the other plan was a direct result of the debrief.



Development and Maintenance of the Provincial Emergency Management Plan



No updates to the Provincial Emergency Management Plan had been approved since 2012. The Provincial Emergency Management Plan required regular reviews, including a formal review every three years. Although there was evidence of attempted updates in 2014, 2017, and 2022, these updates were never approved. No updates to the plan had been approved since our 2016 audit, at which time we noted that an update was in progress.

The Emergency Services Act defines municipalities to include local service districts and Inuit communities. Other unincorporated areas do not have community representation and are not covered under the Act. We found the Provincial Emergency Management Plan did not specifically address these other unincorporated areas.

According to information released in 2022 by the former Department of Municipal and Provincial Affairs, there were approximately 120 of these unincorporated areas, representing three per cent of the population.

Provincial Emergency Management Plan Testing and Debriefing

We found the Emergency Services Division did not complete any testing exercises for the Provincial Emergency Management Plan during the period of April 1, 2022, to September 30, 2025, and did not revise the plan based on debriefing from actual emergency events.

The Provincial Emergency Management Plan included guidance which required the Division to incorporate lessons learned from exercises, evaluations and actual emergencies.

Division officials confirmed that the Provincial Emergency Management Plan was not tested during the period of April 1, 2022, to September 30, 2025. As no testing exercises were conducted, no testing debriefing occurred.

As reported above, the Division identified 10 actual municipal emergency events involving the Provincial Emergency Operations Centre, which activated the Provincial Emergency Management Plan. We found debriefings were completed for only two events and **no revisions were made to the Provincial Emergency Management Plan as a result.** Consequently, lessons learned from testing or actual emergency events were not incorporated into the Provincial Emergency Management Plan.



Why It Matters

Effective emergency management relies on clear, current, and coordinated plans at both the municipal and provincial levels. These plans should outline roles, responsibilities, hazards, and procedures needed to respond to emergencies in a timely and organized manner. When municipal or provincial emergency management plans are outdated, incomplete, or not retained and monitored consistently, significant risks can arise. Without reliable plans or documented processes to oversee them, emergency responses can be delayed or fragmented, municipalities may rely on inaccurate information, and government may be unable to provide effective support during multi-agency events.

The absence of clear policies and procedures can further weaken emergency management by removing the structure needed to ensure plans are developed, approved, monitored, and updated consistently. These gaps reduce government's ability to mitigate impacts and manage escalating situations, leaving municipalities more vulnerable when emergencies occur.



What We Recommend

The Department of Forestry, Agriculture and Lands should:

1. Document policies and procedures to guide the completion and management of Municipal Emergency Management Plans.
2. Implement a centralized tracking system for Municipal Emergency Management Plans, to ensure completion, updating, and testing in accordance with policy.
3. Ensure and document that municipalities are contacted on a regularly scheduled basis and are reminded to maintain and submit valid Emergency Management Plans in accordance with policy and legislation.
4. Document policies and procedures to guide the completion and management of the Provincial Emergency Management Plan.
5. Ensure the Provincial Emergency Management Plan is updated and approved in accordance with policy.
6. Ensure the Provincial Emergency Management Plan testing and debriefing is completed in accordance with policy.



Findings – Business Continuity Plans

Objective

The Department of Justice and Public Safety effectively managed a comprehensive Government Business Continuity Plan.

Criteria 1

The Department ensured compliance with policies, procedures, and guidance in the development and management of all relevant business continuity plans.

Criteria 2

The Department developed and maintained a current Government Business Continuity Plan.



What We Expected

We expected the Department of Justice and Public Safety to have clear, documented policies and procedures to guide the business continuity plan processes. We expected policies and procedures to support development and maintenance of the Government Business Continuity Plan, as well as those of the government entities it covered. We further expected these policies to outline processes for plan approval, monitoring, testing, debriefing, and updating.

We expected the Government Business Continuity Plan to be comprehensive and to include all relevant government entities, including any departments, Crown corporations, agencies, and other reporting bodies that could be responsible for delivering essential services.

We expected the Department to maintain a regular schedule of review, and document its contact with all government entities to encourage timely plan completion, updates, testing exercises, and after-action reviews. We also expected the Department to track the completion of these activities, to ensure business continuity plans met requirements, and to effectively maintain the Government Business Continuity Plan.



What We Learned

Documented Policies and Procedures

We found there were no current documented policies and procedures in place to guide development, review, and maintenance of departmental Business Continuity Plans or the Government Business Continuity Plan.

As was the case with emergency management plans, the Emergency Services Division previously had documented policies, dated January 2016, that clearly described roles, responsibilities and processes for departmental Business Continuity Plans, and for development, review, and maintenance of the Government Business Continuity Plan.

These policies included specific processes, including the requirement for annual updates and assisting departments in completing annual testing exercises and debriefing. We found these policies and procedures were no longer in use.

In the absence of these policies and procedures, guidance for the Business Continuity Plans could no longer be found in a centralized location, and came from multiple sources, such as the plan templates, job descriptions, correspondence with departments, and inquiries with Division officials.

Coverage of Essential Services in the Government Business Continuity Plan

We found the Department of Justice and Public Safety did not include all relevant entities in the Government Business Continuity Plan and therefore it was possible that essential services were missing.

The 2024 Business Continuity Plan included 24 individual government entity plans. For the purposes of this audit, we have referred to these plans as departmental Business Continuity Plans.

Table 2: Government Departments and Entities Included in the 2024 Government Business Continuity Plan

Cabinet Secretariat	Intergovernmental Affairs Secretariat
Children, Seniors and Social Development	Justice and Public Safety
Communications Branch	Labrador Affairs
Digital Government and Service NL	Municipal and Provincial Affairs
Education	Office of Indigenous Affairs and Reconciliation
Environment and Climate Change	Office of the Chief Information Officer
Finance	Office of Women and Gender Equality
Fisheries, Forestry and Agriculture	Public Procurement Agency
Government House	Public Service Commission
Health and Community Services	Tourism, Culture, Arts and Recreation
Immigration, Population Growth and Skills	Transportation and Infrastructure
Industry, Energy and Technology	Treasury Board Secretariat

Source: Prepared by the Office of the Auditor General based on information provided by the Emergency Services Division.

We found the 2024 Government Business Continuity Plan included only these 24 departments and entities, and explicitly excluded entities that were not included in that list. As a result, it did not consider all government entities that might be considered essential, such as Crown corporations or agencies. These entities included, but were not limited to, Memorial University, the Newfoundland and Labrador Housing Corporation, Newfoundland and Labrador Health Services, Newfoundland and Labrador Hydro, and the Newfoundland and Labrador Liquor Corporation.

Without consideration in the Government Business Continuity Plan, **we found there was no oversight to ensure that the excluded government entities had business continuity plans.** Department of Justice and Public Safety officials advised us that they expected departments to assess and incorporate all lines of business under their purview in their departmental Business Continuity Plans. **We found departments did not incorporate all entities, for which their ministries were responsible, in their 2024 departmental Business Continuity Plans.** We contacted the 24 departments and entities to determine if they incorporated their Crown corporations and agencies into their departmental plans. Of the 12 that were responsible for Crown corporations and agencies, only one included all the Crown corporations and agencies in their plans. We found that the 11 departments and entities that did not include the Crown corporations and agencies did not have a process to ensure that they had completed a business continuity plan.

In the absence of departmental oversight, **we found that most of the excluded government entities did not have a business continuity plan.** We contacted 37 government entities and found that only 13 (35 per cent) had a business continuity plan. Notably, **we found Newfoundland and Labrador Health Services did not have a current, consolidated plan and Memorial University of Newfoundland and Labrador did not have a university-level plan.**




Only 13/37 excluded government entities had a Business Continuity Plan (35%)

Compliance of Departmental Business Continuity Plans

We found all 24 departmental plans included in the 2024 Government Business Continuity Plan complied with Department of Justice and Public Safety’s templates.

The Department provided templates with required components for departmental Business Continuity Plans, including:

- A baseline services inventory (list of essential services);
- A minimum resources required inventory (resources required for the provision of essential services);
- An all hazards plan – a flexible and adaptable framework to enable an effective response to a wide range of service disruptions; and
- Specific scenario plans (denial of access, loss of network, shutdown of region).



All 24 departmental Business Continuity Plans (100%) complied.

1/13 excluded government entities' Business Continuity Plans (8%) complied.

We found all 24 of the departmental Business Continuity Plans (100 per cent) included all components in their 2024 plan.

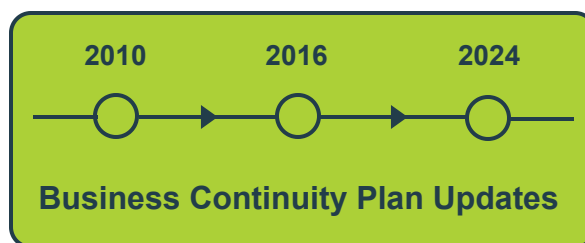
We also assessed the 13 plans completed by the excluded government entities and found that only one (eight per cent) fully addressed the requirements of the templates.

Updating and Review of Business Continuity Plans

We found neither the departmental Business Continuity Plans nor the Government Business Continuity Plan were updated on a regular basis. Furthermore, we found annual reviews were not completed as required by Division guidelines, and the Department of Justice and Public Safety did not encourage departments to review or update their plans within the established timelines.

We found the Government Business Continuity Plan was not updated between the 2016 and 2024 versions.

We found the Department of Justice and Public Safety did not receive any updates from departments or entities and therefore did not do any revisions to the government plan between April 1, 2022 to September 30, 2025, outside of the 2024 update. We also found that there was no documented regular contact with departments to encourage completion, outside of the 2024 update.



Our audit in 2016 had similar findings, noting that the Government Business Continuity Plan had not been updated from 2010 to December 31, 2015. As a result, **we found there had been only two updates to the Government Business Continuity Plan since 2010.**

Business Continuity Plan Testing and Debriefing

We found the Department of Justice and Public Safety did not complete any testing or debriefing of the Government Business Continuity Plan. We found only one of the 24 included departments or entities (four per cent) completed testing during the period of April 1, 2022 to September 30, 2025. No revisions were made to their plan subsequent to this testing.

We found the Department did not document any efforts to encourage departments to perform testing exercises or debriefing for their business continuity plans.



Why It Matters

Business continuity planning is vital to ensure that essential government services can continue or be restored quickly during disruptions or emergencies. Without clear policies, procedures, and regular oversight, business continuity planning may be incomplete, outdated, or inconsistent, limiting effectiveness when disruptions or emergencies occur. When key government entities, such as Crown corporations and agencies, are not included or considered, essential services may be overlooked, creating significant risks to government's ability to restore necessary operations during a disruption or emergency.

Regular review, testing, and incorporation of lessons learned are necessary to keep business continuity plans accurate and operational. When plans are not updated or tested, government may be unprepared to respond effectively to disruptions, resulting in delays in restoring essential services and reduced coordination across entities. These gaps weaken government's ability to maintain operations during emergencies, increasing risks to service delivery and public confidence.



What We Recommend

The Department of Forestry, Agriculture and Lands should:

7. Expand the scope of accountability for business continuity planning to include all relevant Crown corporations, agencies, and other entities, to ensure all government operations are fully considered.
8. Document policies and procedures for the completion and management of all required business continuity plans.
9. Adopt and follow a schedule for the review, update, and approval of Government's Business Continuity Plan.
10. Implement a government wide strategy to ensure that testing and debriefing are completed, tracked, and considered for plan adjustments, in accordance with policy.



Subsequent Events

On February 20, 2026, the Department of Forestry, Agriculture and Lands was restructured to include all functions related to emergency services formerly within the Department of Justice and Public Safety.

On March 31, 2026, the Department of Forestry, Agriculture and Lands approved updated policies and procedures covering the development, approval, and maintenance of Municipal Emergency Management Plans and the Provincial Emergency Plan, and the development, validation, update, and review of Business Continuity Plans.

Conclusions

We conclude that the Department of Justice and Public Safety did not effectively manage Municipal Emergency Management Plans, the Provincial Emergency Management Plan, or the Government Business Continuity Plan.

Municipal and Provincial Emergency Management Plans were not consistently current, complete, or tested, and the absence of documented policies and centralized oversight limited the effectiveness of plan development, approval, and maintenance.

The Government Business Continuity Plan lacked the comprehensive scope required to support continuity of all essential services. Many key government entities were not included in the plan, and most did not maintain their own business continuity plans. Policies and procedures governing continuity planning were not current, updates were infrequent, and the absence of regular testing and debriefing meant that lessons learned were not incorporated.

Overall, without improved monitoring, current policies, reliable tracking mechanisms, and comprehensive coverage, the systems meant to ensure preparedness will remain reactive rather than strategic and coordinated. It is concerning that several of the issues highlighted in this report were also found in our 2016 audit and were not resolved.

Appendix I – About This Audit

Why This Audit is Important

The Emergency Services Act assigns clear responsibilities to the Minister and the Director of Emergency Services to ensure the province and its municipalities are prepared to respond to and recover from emergencies, and to ensure the continuity of essential government services. Given the importance of coordinated planning to protect communities and ensure continuity of essential government services, it is critical that the Department has effective systems, monitoring, and guidance in place. This audit is important to determine whether these responsibilities are being met and whether emergency management and business continuity planning across government are positioned to effectively support the province during emergencies.

Objectives

The objectives of our audit were to determine:

1. Whether the Department of Justice and Public Safety effectively managed Municipal Emergency Management Plans and the Provincial Emergency Management Plan.
2. Whether the Department of Justice and Public Safety effectively managed a comprehensive Government Business Continuity Plan.

Criteria

Audit criteria were developed based on discussions with Department management and officials, review of relevant documentation, legislation, policies and procedures, and literature reviews, including reports of other legislative auditors. The Office of the Auditor General defined four criteria regarding the objectives, which senior management of the Department of Justice and Public Safety accepted as suitable.

The Office of the Auditor General assessed whether the Department of Justice and Public Safety effectively managed Municipal Emergency Management Plans and the Provincial Emergency Management Plan against the following criteria:

1. The Emergency Services Division ensured compliance with policies and procedures in the development and management of all required Municipal Emergency Management Plans.
2. The Emergency Services Division developed and maintained a current Provincial Emergency Management Plan.

The Office of the Auditor General assessed whether the Department of Justice and Public Safety effectively managed a comprehensive Government Business Continuity plan against the following criteria:

1. The Department ensured compliance with policies, procedures, and guidance in the development and management of all relevant business continuity plans.
2. The Department developed and maintained a current Government Business Continuity Plan.

Scope and Approach

The audit scope period was April 1, 2022, to September 30, 2025. The focus was on the effective management of Municipal and Provincial Emergency Management Plans, and the Government Business Continuity Plan. We conducted our audit using a risk-based approach built upon our understanding of the responsibilities, systems, risk factors, and activities of the Department of Justice and Public Safety as they related to the management of emergency management and business continuity plan completion, monitoring, and maintenance.

Our audit procedures included discussions with select representatives of the Department of Justice and Public Safety, as well as with select representatives from other government departments and entities, where relevant. These procedures considered legislation, guidelines, policies, and procedures, as well as planning, reporting, and monitoring processes. We contacted departments, Crown corporations, and other government entities to collect information on the completion of business continuity plans. We reviewed information from the Department on its processes for monitoring plan completion, updating, and testing and debriefing. We completed detailed testing on emergency management plan and business continuity plan compliance with Department templates. We evaluated the documented communication between the Department of Justice and Public Safety and the municipalities and government departments and entities that were included in the emergency management and business continuity planning processes.

We did not assess the quality of emergency management or business continuity plan content.

Audit Standards

This independent assurance report is addressed and directed to the Deputy Minister of Forestry, Agriculture and Lands. It was prepared by the Office of the Auditor General of Newfoundland and Labrador after auditing the Department of Justice and Public Safety through our audit objectives and criteria.

This audit was performed to a reasonable level of assurance with the Canadian Standard in Assurance Engagements 3001 - Direct Engagements set out by the Chartered Professional Accountants of Canada and under the authority of the Auditor General Act, 2021.

This Office applies the Canadian Standard on Quality Management. This standard requires our Office to design, implement, and operate a system of quality management, including policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

In conducting the audit work, we have complied with the independence and other ethical requirements of the Rules of Professional Conduct of the Association of Chartered Professional Accountants of Newfoundland and Labrador.

Management Representations

The Deputy Minister of Forestry, Agriculture and Lands confirmed that senior management had provided the Office of the Auditor General with all the information they were aware of that had been requested or that could significantly affect the findings or conclusions of the audit report on behalf of the Department of Forestry, Agriculture and Lands.

Date Conclusions Reached

We obtained sufficient and appropriate audit evidence on which to base our conclusions on April 9, 2026, in St. John's, Newfoundland and Labrador.



DENISE HANRAHAN, CPA, MBA, ICD.D
AUDITOR GENERAL

Appendix II

Response to Recommendations

Recommendation 1

The Department of Forestry, Agriculture and Lands should document policies and procedures to guide the completion and management of Municipal Emergency Management Plans.

Response:

The Department of Forestry, Agriculture and Lands accepts this recommendation.

Recommendation 2

The Department of Forestry, Agriculture and Lands should implement a centralized tracking system for Municipal Emergency Management Plans, to ensure completion, updating, and testing in accordance with policy.

Response:

The Department of Forestry, Agriculture and Lands accepts this recommendation.

Recommendation 3

The Department of Forestry, Agriculture and Lands should ensure and document that municipalities are contacted on a regularly scheduled basis and are reminded to maintain and submit valid Emergency Management Plans in accordance with policy and legislation.

Response:

The Department of Forestry, Agriculture and Lands accepts this recommendation.

Recommendation 4

The Department of Forestry, Agriculture and Lands should document policies and procedures to guide the completion and management of the Provincial Emergency Management Plan.

Response:

The Department of Forestry, Agriculture and Lands accepts this recommendation.

Recommendation 5

The Department of Forestry, Agriculture and Lands should ensure the Provincial Emergency Management Plan is updated and approved in accordance with policy.

Response:

The Department of Forestry, Agriculture and Lands accepts this recommendation.

Recommendation 6

The Department of Forestry, Agriculture and Lands should ensure the Provincial Emergency Management Plan testing and debriefing is completed in accordance with policy.

Response:

The Department of Forestry, Agriculture and Lands accepts this recommendation.

Recommendation 7

The Department of Forestry, Agriculture and Lands should expand the scope of accountability for business continuity planning to include all relevant Crown corporations, agencies, and other entities, to ensure all government operations are fully considered.

Response:

The Department of Forestry, Agriculture and Lands accepts this recommendation.

Recommendation 8

The Department of Forestry, Agriculture and Lands should document policies and procedures for the completion and management of all required business continuity plans.

Response:

The Department of Forestry, Agriculture and Lands accepts this recommendation.

Recommendation 9

The Department of Forestry, Agriculture and Lands should adopt and follow a schedule for the review, update, and approval of Government's Business Continuity Plan.

Response:

The Department of Forestry, Agriculture and Lands accepts this recommendation.

Recommendation 10

The Department of Forestry, Agriculture and Lands should implement a government wide strategy to ensure that testing and debriefing are completed and tracked, and considered for plan adjustments, in accordance with policy.

Response:

The Department of Forestry, Agriculture and Lands accepts this recommendation.

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About Us

Vision

Promoting positive change and accountability in the public sector through impactful audits.

Mission

To promote accountability in government's management and use of public resources and encourage positive change in its delivery of programs and services.

Values

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Audit Team

The Auditor General and Deputy Auditor General wish to thank the diligent audit team who performed their work with independence, credibility and integrity:

Brad Brown, CPA - Assistant Auditor General
Jessica Nugent, CPA, MEd - Audit Principal
Jillian Kennedy, CPA - Audit Manager
Anna Smith - Audit Senior
Chad Russell, CPA - Engagement Quality Reviewer

The Auditor General also would like to thank Taranjit Kaur for report editing and design.

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