

Section 1

Update on the implementation of
recommendations from:

**Province of British Columbia Audit Committees:
Doing the Right Things**

December 2006

October 2008

Auditor General's Recommendations

Auditor General recommendations – December 2006

We recommend that:

Consistent with their intended evolutionary nature, the Board Resourcing and Development Office governance guidelines for government organizations be revised to fully incorporate current best practice for audit committees; and

Compliance with these guidelines be required of all government organizations in the government reporting entity, including the SUCH sector.

**Audit Committees -
Doing the Right Things Response**

General comments about progress since the report release:

Crown Agencies Secretariat and the Office of the Auditor General co-sponsored an Audit Committee workshop for Board and Audit Committee Chairs on February 1, 2008. Workshop speakers included private sector experts, Audit Committee Chairs, Office of the Auditor General and Crown Agencies Secretariat staff, and the Auditor General. Attendees at the Audit Committee Workshop included approximately 80 Board and Audit Committee Chairs from Crown Corporations, Health Authorities, Universities and Colleges and a sample of School Districts, as suggested by the Office of the Auditor General.

Crown Agencies Secretariat has also completed a Good Practices for Crown Agencies Audit Committees Checklist which was distributed at the Audit Committee Workshop, and is being reviewed before being distributed more widely. This document is based on the Board Resourcing and Development Office guidelines, the Office of the Auditor General audit criteria from this report, and private and public sector best practices, and includes updated information on internal audit oversight and whistleblower responsibilities of Audit Committees.

Government Response	Actions Taken Since Report Issued	Results of Actions	Self Assessed Progress (IP/AA/NA)
<p>Recommendation 1 Government has committed to ensuring the governance guidelines are reviewed and updated from time to time in response to the changing needs, experience and new developments in the art of good governance. Government is further committed to ensuring that this is the case for its other governance guidelines and documents.</p>	<p>Crown Agencies Secretariat and the Office of the Auditor General Audit Committee co-sponsored a workshop for Board and Audit Committee Chairs. Crown Agencies Secretariat has also completed a Good Practices for Crown Agency Audit Committees Checklist which</p>	<p>A better understanding by Crown agency Audit Committees of their responsibilities</p>	<p>I</p>

<p>Recommendation 2 Government has applied these guidelines to a wide range of government organizations, including the SUCH sector. The guidelines are not extended, at this time, to some of the smaller SUCH sector organizations, such as school boards of trustees and denominational hospitals. Government's approach has been to ensure that the most material and significant organizations (health authorities, universities and colleges) are addressed as a first priority.</p>	<p>was distributed at the Audit Committee Workshop and is being reformatted for general distribution.</p> <p>Attendees at the Audit Committee Workshop included Board and Audit Committee Chairs from Crown corporations, Health Authorities, Universities and Colleges and several School Districts.</p> <p>The Good Practices Checklist will be distributed to all Crown agencies, including the entire SUCH sector.</p>	<p>A better understanding by SUCH sector Audit Committees of their responsibilities</p>	<p>I</p>
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- I – substantially or fully implemented
- P – partially implemented
- AA – alternative action taken
- NA – no substantial action has been taken

