Office of the
Auditor General
of British Columbia

Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

An independent report

Office of the Auditor General of British Columbia

623 Fort Street
Victoria, British Columbia
V8W 1G1

P: 250.419.6100
F: 250.387.1230

oag.bc.ca

The Honourable Raj Chouhan
Speaker of the Legislative Assembly
Province of British Columbia
Parliament Buildings
Victoria, British Columbia
V8V 1X4

Dear Mr. Speaker:

I have the honour to transmit to the Speaker of the Legislative Assembly of British Columbia our report, *Annual Follow-up Report: Status of Performance Audit Recommendations* (*2019–2021*). It includes 18 progress reports prepared by organizations, our corresponding review reports, and our summary of the results.

We conducted these reviews under the authority of section 11(8) of the *Auditor General Act*. All work in these reviews was performed to a limited level of assurance in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – attestation engagements other than audits or reviews of historical financial information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance*.

Michael A. Pickup, FCPA, FCA
Auditor General of British Columbia
Victoria, B.C.

July 2023

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

2

Contents

Report at a glance

Why we did this report

- Office of the Auditor General's (OAG) performance audits of government programs and services often include recommendations for improvement which organizations can choose to accept.

- It's important for the Legislative Assembly and the Select Standing Committee on Public Accounts to know if auditees implement recommendations in a timely way. The information can help MLAs hold government accountable for improving provincial programs and services.

- Our new Annual Follow-up Report provides limited assurance on the progress reports that entities submitted on 18 performance audits published between 2019 and 2021. This included a total of 112 recommendations.

How we followed-up

We asked organizations to prepare a progress report that confirmed whether they had completed each audit recommendation as of Nov. 30, 2022, and to summarize the status of each recommendation. Organizations were responsible for providing a *faithful representation* of their progress by ensuring the information was reliable, relevant and understandable. We reviewed each report to conclude whether the information met this standard.

Our follow-up started with audits from 2019 that weren't part of previous follow-up work. It ended with audits from 2021 so that organizations would have at least one year to implement our recommendations after we published the audit.

We conducted our reviews in accordance with the Canadian Standard on Assurance Engagements (CSAE 3000). The review work provides a lower level of assurance than an audit and involved procedures such as inquiry and review of documents.

Follow-up report timeline

2022		2023		
September OAG sent request for progress reports to 18 entities	**October – December** Organizations submitted progress reports	**January – March** OAG reviewed progress reports and prepared review reports	**April – May** OAG discussed review reports with organizations and revised as necessary	**June – July** OAG prepared summary report

Results of our review

For all 18 reviews, nothing came to our attention that caused us to believe that the reports were materially misstated. This means that each entity appropriately reported the status of its recommendations as complete or not complete.

The reports showed that government entities completed 42 per cent of the 112 recommendations that we made (and were accepted) between 2019 and 2021, and they intend to complete all but one of the remaining recommendations. The recommendation that government doesn't intend to complete is in the audit of *Detection and Response to Cybersecurity Threats on BC Hydro's Industrial Control Systems* (2019), on page 16.

It's worth noting that just because an entity has indicated that a recommendation is "not complete" doesn't mean they haven't done any work on the recommendation. In most cases entities reported that work is underway, but more work is needed for the recommendation to be complete. Some recommendations are more complex than others – such as those that require extensive consultation or broad system changes – and may require more time.

Organizations have summarized their work against each recommendation in the summary sections of their progress reports, which start on page 9.

Status of recommendations, by report and year

Report (Titles below link to the original reports)	Total	Not complete		Complete	
2019					
Access to Emergency Health Services	4	2	50%	2	50%
The BC Oil and Gas Commission's Management of Non-Operating Oil and Gas Sites	11	6	55%	5	45%
Detection and Response to Cybersecurity Threats on BC Hydro's Industrial Control Systems	3	2	67%	1	33%
Oversight of Contracted Services for Children and Youth in Care	4	4	100%	0	0%
The Protection of Drinking Water	8	6	75%	2	25%
Executive Expenses at School District 36	2	2	100%	0	0%
Managing Human Resources at the B.C. Sheriff Service	8	2	25%	6	75%
Total (2019)	**40**	**24**	**60%**	**16**	**40%**
2020					
Skills Immigration Stream of the British Columbia Provincial Nominee Program	4	0	0%	4	100%
Oversight of International Education Programs in Offshore and Group 4 Schools	8	3	37.5%	5	62.5%
Management of Forest Service Roads	9	7	78%	2	22%
IT Asset Management in the B.C. Government	7	0	0%	7	100%
Total (2020)	**28**	**10**	**36%**	**18**	**64%**
2021					
Management of Medical Device Cybersecurity at the Provincial Health Services Authority	4	3	75%	1	25%
Vancouver Community College: Executive Compensation Disclosures	4	0	0%	4	100%
Avalanche Safety on Provincial Highways	8	4	50%	4	50%
Management of the Conservation Lands Program	11	11	100%	0	0%
Community Living BC's Framework for Monitoring Home Sharing Providers	5	2	40%	3	60%
Oversight of Dam Safety in British Columbia	9	8	89%	1	11%
Ensuring Long-Distance Ground Transportation in Northern B.C.	3	3	100%	0	0%
Total (2021)	**44**	**31**	**70%**	**13**	**30%**
Total (2019-2021)	**112**	**65**	**58%**	**47**	**42%**

Next steps

We plan to provide limited assurance on performance audit recommendations annually by adding new reports to our review each year.

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

- What positive organizational changes have resulted from the audit work?
- What challenges do organizations face in implementing audit recommendations? Are organizations satisfied with these results?
- What more can be done to support the timely implementation of recommendations? What are likely timelines for organizations to complete recommendations?

Management Progress Reports

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

6

Reports for audits published in 2019

| Percentage of recommendations completed | **40%** | 50 | | 100 |
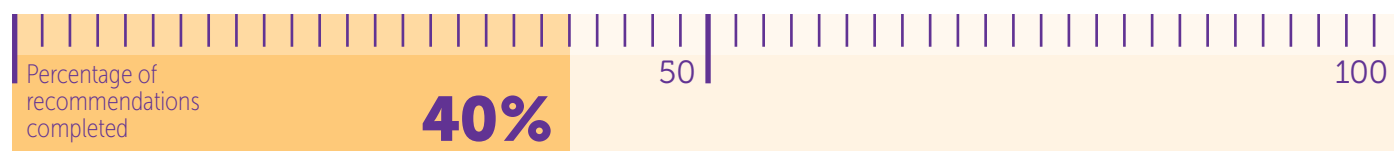
Government completed 40 per cent (16 of 40) of recommendations from the 2019 performance audits that we reviewed. It intends to complete all but one of the remaining recommendations, which was recommendation three in the audit of *Detection and Response to Cybersecurity Threats on BC Hydro's Industrial Control Systems.*

The recommendation asked BC Hydro to "implement detection mechanisms and monitor, in real time, for anomalous activity on ICS-related systems and devices not currently under the mandatory standards."

As outlined in BC Hydro's progress report below, it intends to implement "detection and monitoring mechanisms, where it is technically feasible to do so," but cannot implement detection mechanisms on analogue devices as there is no physical way to install software on these devices.

The progress reports for each audit contain our review report, with our opinion on the faithful representation of management's progress report, followed by the progress report that management prepared.

As these reports show, all organizations have reported progress, even those that reported no completed recommendations. For example, the audit of the *Oversight of Contracted Services for Children and Youth in Care* had four substantial recommendations for the Ministry of Children and Family Development to work with Indigenous agencies and communities to develop a strategy for contracted services, clarify roles and responsibilities, establish a quality assurance framework, and improve contract management.

Since the audit in 2019, the ministry reports working with Indigenous partners to develop a new model for contracted resources. The model will include a range of services including short-term stabilization to long-term specialized care, standardized contracts with outcomes and indicators and IM/IT systems to allow for outcomes-based monitoring. The ministry plans to begin transitioning existing service providers to the new model in 2023.

Status of 2019 recommendations

Report	Recommendations				
	Total	**Not complete**		**Complete**	
Access to Emergency Health Services	4	2	50%	2	50%
The BC Oil and Gas Commission's Management of Non-Operating Oil and Gas Sites	11	6	55%	5	45%
Detection and Response to Cybersecurity Threats on BC Hydro's Industrial Control Systems	3	2	67%	1	33%
Oversight of Contracted Services for Children and Youth in Care	4	4	100%	0	0%
The Protection of Drinking Water	8	6	75%	2	25%
Executive Expenses at School District 36	2	2	100%	0	0%
Managing Human Resources at the B.C. Sheriff Service	8	2	25%	6	75%
Total (2019)	**40**	**24**	**60%**	**16**	**40%**

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

7

Review Report: Access to Emergency Health Services (2019)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report by BCEHS and the Ministry of Health (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the *Access to Emergency Health Services* (2019) as of November 30, 2022.

Management's Responsibility

Management is responsible for the information in the Report and for ensuring it is free of material misstatement by providing a faithful representation of:

1. The status of each recommendation at November 30, 2022.
2. A written summary describing the context and status of the recommendation.

Faithful representation means the progress report is relevant, reliable, and understandable.

- **Relevant** means the information is presented in a manner that helps report users assess the accountability of the entity in addressing the findings that led to the recommendation.
- **Reliable** means the descriptions are accurate, complete, verifiable, and neutral (free of bias).
- **Understandable** means the information is clearly and simply stated for report users.

Practitioner's Responsibility

Our responsibility is to express a conclusion on management's faithful representation of the Report based on our review.

We conducted this limited assurance engagement under the authority of section 11(8) of the *Auditor General Act* and in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance*.

The procedures performed in a limited assurance engagement, or review, vary in nature and timing from, and are less in extent than for a reasonable assurance engagement, or audit. Consequently, the level of assurance obtained in a review engagement is substantially lower than the assurance that would have been obtained had an audit been performed. Accordingly, we do not express an audit opinion on the Report. We performed procedures, primarily consisting of inquiry, research, and analysis as appropriate, and evaluating the information obtained.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: May 20, 2023

Michael A. Pickup, FCPA, FCA
Auditor General of British Columbia
Victoria, B.C.

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

8

Progress Report: Access to Emergency Health Services (2019)

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 1 We recommend that BCEHS review its performance management framework to identify additional indicators for timeliness and clinical quality.	**Completed**	In March 2020, BC Emergency Health Services (BCEHS) created a Performance Management Framework to promote more efficient, effective management of the ambulance service. The framework included eleven indicators for ambulance response times, service hours and clinical quality. Some of the indicators are currently under review and will continue to be updated moving forward as BCEHS continues to evolve.
Recommendation 2 We recommend that BCEHS determine an appropriate level of pre-hospital advanced care coverage that considers patient need, and implement strategies to achieve that level.	**Completed**	As part of the response to COVID-19, Advanced Care Paramedic (ACP) positions were put into eight rural communities strategically located in transfer corridors and near COVID-19 Community Cohort Centres (centres where people could isolate near to acute and critical care and are unable to obtain their own transport). BCEHS used these sites as focal points to support more complex care of these patients. In 2021, a robust analysis was completed and has since been updated on all communities throughout the province to understand where the provincial clinical need for ACPs was. The analysis assessed geography of communities to ensure equitable distribution and the level of care needed by the local population, and whether that care could be provided within the scope of practice difference between a Primary Care Paramedic (PCP) and an ACP. In spring 2022 additional analysis and engagement took place with regional health authority partners to ensure the ACP units were placed in the communities of greatest need. For the first time in BC, 18 ACP positions in rural communities were made permanent in June 2022 and are currently placed strategically throughout the province. In 2018, BCEHS established a new role for ACPs in rural settings. This new role was called "Rural Advanced Care Community Paramedics (RACCPs). RACCPs were put into six rural communities to increase the footprint of higher licensed paramedics in the province. On September 20, 2018, BCEHS partnered with the University of Northern BC (UNBC) to evaluate the RACCP role. The Phase 1 review found that the RACCPs are bridging gaps in care, but that more work was required to ensure clarity of roles and consistent policy and processes. Preliminary findings of the Phase 2 examination completed in September 2022, have found that the RACCP role was able to fill unique gaps in each community, strengthen harm reduction initiatives and helped address health care concerns in the home.
Recommendation 3 We recommend that BCEHS improve transparency and accountability by publicly reporting on its targets and performance.	**Not completed** (Intend to complete)	The Ministry of Health Service Plan intends to publish in-service hour targets for BCEHS to meet in February 2023. In-service hours reflect the availability for an ambulance to respond to the next incoming event. They also serve as valuable data to assess hiring and scheduling requirements and paramedic retention to help ensure that BCEHS is meeting the out-of-hospital needs for people in BC. During a July 2021 announcement, the Minister of Health set the benchmark of 9-minute median response time for BCEHS to respond to the most serious patients. In 2021, BCEHS started a multi-phased approach to improve public transparency and accountability for patients and other stakeholders. This includes an **BCEHS Progress Report** that reports publicly on response times, including the response for the most serious patients. The report provides other measures focused on our performance related to staff safety including critical incident stress program activations and musculoskeletal injuries. The report was released on October 24, 2022.

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

9

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 4 We recommend that the Ministry of Health work with local governments and BCEHS to ensure that BCEHS can implement a coordinated approach to pre-hospital care that results in: - medical oversight, to the extent appropriate, across agencies to ensure that patient care meets acceptable medical standards - data-sharing between agencies to better understand whether patients are getting the right medical interventions at the right time - signed agreements outlining the roles and responsibilities of fire departments, including the level of care provided - confirmation that first responders are being notified of events where they can best contribute to patient care	**Not completed** (Intend to complete)	In April 2020, a Pre-Hospital Care Collaborative Committee (the Committee) was established to address challenges faced in the pre-hospital care environment. The Committee includes representation from Ministry of Health (MoH), BCEHS, Fire Chiefs' Association of British Columbia (FCABC), First Nations' Emergency Services Society of British Columbia (FNESS), First Nations Health Authority (FNHA), Local Government Management Association (LGMA)of British Columbia, Office of the Fire Commissioner, and previously the Patient Voices Network and the Provincial Heath Services Authority. In March 2021, the Committee addressed recommendation #4 by developing a joint framework to improve how BCEHS works with individual communities to provide the best care for people throughout the province. This work resulted in the "Discussion Paper – Working Together to Improve Out-of-Hospital Care", which brought forward potential solutions regarding medical oversight (or clinical governance) and options for local government/first responder agencies to choose the emergency calls they want to respond to. The Discussion Paper was central to the consultation process that took place in spring 2022 with local government/first responder agencies throughout the province. Participants provided input into the Discussion Paper and the draft framework within the paper. The feedback has been compiled into a consultation summary report and is currently being assessed by the Committee to inform the development of new and more flexible, First Responder Service Agreements (FRSA) between BCEHS and local governments. Once the consultation summary report is finalized, communication around next steps will be shared with the local government/first responder agencies. From there, BCEHS will work with communities to sign the FRSA and the corresponding Operational Service Agreement. In concert with this work, a data sharing pilot project with E-COMM, BCEHS and first responder partners is underway.

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

10

Review Report: The BC Oil and Gas Commission's Management of Non-Operating Oil and Gas Sites (2019)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report (the "Report") by the British Columbia Energy Regulator (BCER), formerly the BC Oil and Gas Commission (OGC), to determine whether the Report faithfully represents the status of completion of recommendations from *The BC Oil and Gas Commission's Management of Non-Operating Oil and Gas Sites* (2019) as of November 30, 2022.

Management's Responsibility

Management is responsible for the information in the Report and for ensuring it is free of material misstatement by providing a faithful representation of:

1. The status of each recommendation at November 30, 2022.
2. A written summary describing the context and status of the recommendation.

Faithful representation means the progress report is relevant, reliable, and understandable.

- **Relevant** means the information is presented in a manner that helps report users assess the accountability of the entity in addressing the findings that led to the recommendation.
- **Reliable** means the descriptions are accurate, complete, verifiable, and neutral (free of bias).
- **Understandable** means the information is clearly and simply stated for report users.

Practitioner's Responsibility

Our responsibility is to express a conclusion on management's faithful representation of the Report based on our review.

We conducted this limited assurance engagement under the authority of section 11(8) of the *Auditor General Act* and in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance*.

The procedures performed in a limited assurance engagement, or review, vary in nature and timing from, and are less in extent than for a reasonable assurance engagement, or audit. Consequently, the level of assurance obtained in a review engagement is substantially lower than the assurance that would have been obtained had an audit been performed. Accordingly, we do not express an audit opinion on the Report. We performed procedures, primarily consisting of inquiry, research, and analysis as appropriate, and evaluating the information obtained.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: May 20, 2023

Michael A. Pickup, FCPA, FCA
Auditor General of British Columbia
Victoria, B.C.

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

11

Progress Report: The BC Oil and Gas Commission's Management of Non-Operating Oil and Gas Sites (2019)

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 1 We recommend that BC Oil and Gas Commission review its restoration regulations and guidelines and make changes as needed to ensure that the expected outcomes and timelines for ecologically suitable revegetation are clear.	**Not completed** (Intend to complete)	Engagement with First Nations and Industry on the use of ecologically suitable species and timelines commenced in 2018 and continued into early 2020. COVID interrupted the engagement processes, which recommenced in late 2020. An Ecologically Suitable Species Guidelines (ESSG) engagement draft and an industry information bulletin was published on the BCER's website in June of 2021. The draft guidance, including timelines and ecological suitable revegetation standards was further reviewed by the Treaty 8 Restoration Advisory Committee and during a number of engagement sessions with First Nations, industry, and practitioners in 2022. The BCER will be publishing Ecologically Suitable Species Guidance once stakeholder and First Nation input from the 2022 review are incorporated. The BCER will also be undertaking field assessment work in 2023 to further test the efficacy of Ecologically Suitable Species Guidelines providing for continual improvement. We expect full implementation by late 2024.
Recommendation 2 We recommend that BC Oil and Gas Commission complete its work to develop and implement regulations, policies, and procedures to ensure that operators decommission wells and restore sites in a timely manner.	**Completed**	The BCER released the Dormancy and Shutdown Regulation in May 2019, making B.C. the first province in western Canada to impose, in law, timelines for the restoration of oil and gas wells. The Dormancy and Shutdown Regulation is part of the BCER's Comprehensive Liability Management Plan (CLMP), which ensures responsibility for reclaiming oil and gas sites continues to be held by industry. The regulation gives each dormant well site a prescribed cleanup timeline and imposes requirements for decommissioning, site assessment, remediation, reclamation/restoration, notification, and reporting. The BCER has passed a large milestone in the regulation, requiring that permit holders decommission 30% of wells that were Dormant at inception of the regulation by December 31, 2021. Decommissioning, assessment, and restoration activities continue to increase exponentially across BC as permit holders work to meet requirements.
Recommendation 3 We recommend that BC Oil and Gas Commission include surface reclamation (Part II of the Certificate of Restoration) as part of its field investigation work to ensure that sites are adequately reclaimed.	**Not completed** (Intend to complete)	Actions Taken & Discussion: Surface reclamation (Part II of the Certificate of Restoration) has been included in the BCER's Certificate of Restoration (COR) Audit Program since 2019. Field audits of vegetation condition were completed in summer 2019 and 2021. The field audit program was interrupted in 2020 due to Covid response. Upon implementation of the Ecologically Suitable Species Guidance (ESSG) The BCER will further update the COR II audits to assess surface reclamation against recommendations of the ESSG. The COR Audit Program targets approximately 10% of the sites that have received a Certificate of Reclamation and includes a qualitative verification of surface reclamation. Result of the COR Audit Program are published annually in the Certificate of Restoration Report.

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

12

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 4 We recommend that BC Oil and Gas Commission review, in coordination with the Ministry of Environment and Climate Change Strategy, the Memorandum of Understanding and the Oil and Gas Site Classification Tool to ensure the effective oversight of high-risk contaminated oil and gas sites.	**Not completed** (Intend to complete)	The BCER and Land Remediation Branch of Ministry of Environment and Climate Change Strategy (MECCS) have engaged in discussions regarding the site classification tool. Aspects of the Memorandum of Understanding related to high risk site management and the application of the BCER's Site Classification tool is codified into the MECCS Protocol 12 that defines high risk sites, changes to the Environmental Management Act and Contaminated Sites Regulation regarding the requirements for site investigation and reporting, and requirements under the Dormancy and Shutdown Regulation. The BCER and Ministry hold regular quarterly meetings to maintain consistency of approach and discuss any issues that arise. The BCER plans to review the Memorandum of Understanding of 2016 with Ministry of Environment and Climate Change Strategy and update the document to reflect the changes in regulatory framework respecting this recommendation.
Recommendation 5 We recommend that BC Oil and Gas Commission continue to partner with local First Nations to identify and implement improvements to restoration policies and practices.	**Not completed** (Intend to complete)	This recommendation has been embraced by the BCER. The BCER has established a very successful forum to partner with local First Nations to identify and implement improvements to restoration policies and practices. BCER established the Treaty 8 Restoration Advisory Committee in 2020 and will continue this going forward. All Northeast Treaty 8 Nations are represented on the committee. To ensure that Indigenous Knowledge is incorporated into restoration projects, the Treaty 8 Restoration Advisory Committee (T8RAC) worked collaboratively to include guidance in the ESSG explaining what Indigenous Knowledge is and how it can be incorporated into projects by early engagement with Indigenous Nations. Further to this, the T8RAC noted various pathways in which Indigenous participation can further the input of IK into restoration projects. The work of the T8RAC is improving restoration policies and practices by bringing IK alongside western science so that these perspectives are mutually implemented into restoration projects. **Pilot Restoration Projects** The BC Oil and Gas BCER (BCER) has also partnered with First Nations from Northeast B.C. on pilot projects, funded through OGRIS and the Orphan Fund, to restore orphan sites utilizing ecologically suitable and culturally appropriate restoration techniques. To date, work has been completed with Fort Nelson First Nation (FNFN), Saulteau First Nations (SFN), Doig River First Nation (DRFN) and West-Moberly First Nations (WMFN) and is working on additional projects with Blueberry River First Nation (BRFN) and Halfway River First Nation (HRFN). This work has supported the development of the draft Ecologically Suitable Species Guidance, which we expect to implement by late 2024 (see response to recommendation 1) and the Certificate of Restoration Audit Program (see response to recommendation 3).
Recommendation 6 We recommend that BC Oil and Gas Commission report annually on the outcomes of site restoration activities to ensure transparency and accountability to the legislature, the public and First Nations.	**Completed**	The BCER publishes an annual "Certificate of Restoration Report" to address this recommendation.

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

13

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 7 We recommend that BC Oil and Gas Commission manage the environmental risks of legacy sites by using a risk-based approach to ensure that any contamination is identified and addressed, including setting timelines for completing the work, and monitoring and reporting on progress.	**Not completed** (Intend to complete)	Legacy oil and gas activity sites identified as having unassessed or potential contamination continue to be inventoried. The BCER will initiate a review in 2023 of the legacy sites inventory, establish a risk screening approach, and explore policy options for future management and associated implications to inform development of a legacy site management plan. The BCER's suite of regulatory compliance and environmental mitigation tools will continue to be employed to mitigate incidents at legacy sites with identified adverse environmental impacts, and to enable remedial or enforcement action as necessary.
Recommendation 8 We recommend that BC Oil and Gas Commission continue work to understand the long-term environmental risks of decommissioned wells and restored sites and develop a plan to mitigate those risks.	**Not completed** (Intend to complete)	A regulatory framework is in place to mitigate risks associated with decommissioned wells. This framework includes requirements under Drilling and Production Regulation for well decommissioning that are designed to prevent long term environmental effects. In addition, the Dormancy and Shutdown Regulation specifies decommissioning timeline requirements and reclamation in accordance with EMPR Section 19. Should a concern be identified at a decommissioned well through an inspection or via a complaint or notification, enforcement action can be taken and the permit holder is responsible for any required environmental assessment or mitigation. To inform air emissions from decommissioned wells, the BCER has been conducting an annual aerial survey program to identify methane emissions on decommissioned sites. Follow-up inspections are conducted to identify whether the emissions are the result of leaking decommissioned wells. With respect to informing potential subsurface impacts to groundwater due to well integrity (including decommissioned wells), the BCER supported a Geoscience BC study that involved the installation of a network of purpose built groundwater monitoring wells in the Peace Region. The BCER has also supported research funded by the BC Oil and Gas Research and Innovation Society (BC OGRIS) on well integrity aspects (engineering and cementing) related to all wells (including decommissioned wells). Going forward the BCER will amalgamate information from the above mitigation measures to provide a fulsome understanding of risks and create a plan for any further mitigations required.

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

14

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 9 We recommend that BC Oil and Gas Commission review the Liability Management Rating program to ensure that it is responsive to changing industry risks and results in operators covering their restoration costs.	**Completed**	The BCER has developed an updated model of estimating liability and integrated it into liability management programs on March 1, 2020. In addition, the BCER has replaced the Liability Management Rating (LMR) Program with a Permittee Capability Assessment (PCA) to track and respond to oil and gas liabilities, evaluate financial risk, and ensure there is closure plans and financial assurance to mitigate liability risk as outlined in the BCER's Comprehensive Liability Management Plan. On February 1, 2021, the BCER launched an online portal for Corporate Financial and Reserve information to be submitted quarterly and annually. Implementation of the PCA was completed in April 2022, and by using submitted information to better evaluate risk, liability reduction and/or security deposit submission has been increased.
Recommendation 10 We recommend that BC Oil and Gas Commission monitor and assess whether implementation of the new funding process for the Orphan Fund is resulting in adequate funding to restore orphan sites in a timely manner, and implement changes as needed.	**Completed**	The new funding model was initiated in April 2019. The model started with a 50 per cent liability / 50 % production split, shifting by 25 per cent annually until the 100 % liability levy was in place on April 1, 2021. The BCER has allocated sufficient funding for the $35 million orphan program for the 2022/23 fiscal year. With the introduction of the Orphan Liability Levy, supported by Bill 15, plans are in place to collect sufficient funds to address orphan expenditures in accordance with the BCER's policy for timely treatment and closure of orphan sites. In addition, supported by federal funding during the Covid-19 pandemic, an additional $15 million was deployed in decommissioning and restoration of orphan sites in 2020 and 2021. The monitoring and assessing of the new funding process for the Orphan Fund is ongoing. Current funding models indicate that the $15 million annual levy is sufficient to meet policy goals for timely restoration of orphan sites.
Recommendation 11 We recommend that BC Oil and Gas Commission ensure timely restoration of orphan sites by assessing and reporting on its progress against the orphan site work plan and adjusting the plan as needed.	**Completed**	The BCER has a goal to restore orphans within 10 years of designation, and tracking indicates we are meeting this commitment. Measures are reported through internal and external documents, and additional vehicles will be considered as part of the transparency initiative. By the end of March 2022, the BCER has decommissioned more than 60% of the orphan sites and completed reclamation on almost 20%. The BCER continues to utilize a regional approach to the restoration process resulting in timely and cost-effective restoration.

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

15

Review Report: Detection and Response to Cybersecurity Threats on BC Hydro's Industrial Control Systems (2019)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report by the BC Hydro (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the *Detection and Response to Cybersecurity Threats on BC Hydro's Industrial Control Systems*, 2019 as of November 30, 2022.

Management's Responsibility

Management is responsible for the information in the Report and for ensuring it is free of material misstatement by providing a faithful representation of:

1. The status of each recommendation at November 30, 2022.
2. A written summary describing the context and status of the recommendation.

Faithful representation means the progress report is relevant, reliable, and understandable.

- **Relevant** means the information is presented in a manner that helps report users assess the accountability of the entity in addressing the findings that led to the recommendation.
- **Reliable** means the descriptions are accurate, complete, verifiable, and neutral (free of bias).
- **Understandable** means the information is clearly and simply stated for report users.

Practitioner's Responsibility

Our responsibility is to express a conclusion on management's faithful representation of the Report based on our review.

We conducted this limited assurance engagement under the authority of section 11(8) of the *Auditor General Act* and in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance.*

The procedures performed in a limited assurance engagement, or review, vary in nature and timing from, and are less in extent than for a reasonable assurance engagement, or audit. Consequently, the level of assurance obtained in a review engagement is substantially lower than the assurance that would have been obtained had an audit been performed. Accordingly, we do not express an audit opinion on the Report. We performed procedures, primarily consisting of inquiry, research, and analysis as appropriate, and evaluating the information obtained.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: April 30, 2023

Michael A. Pickup, FCPA, FCA
Auditor General of British Columbia
Victoria, B.C.

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

16

Progress Report: Detection and Response to Cybersecurity Threats on BC Hydro's Industrial Control Systems (2019)

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 1 We recommend that BC Hydro assess cybersecurity risk over its entire industrial control systems (ICS) environment to ensure appropriate detection and response measures are implemented.	**Completed**	A risk assessment of a representative sample of BC Hydro's industrial control systems (ICS) was completed in October 2019. A risk-based approach was used to categorize and remediate vulnerabilities identified in that report. These actions included the addition of firewalls at key locations and implementing monitoring activities. More recently, in 2021 BC Hydro brought in an independent third party to review BC Hydro's cybersecurity controls and prepare a Threat Risk Assessment spanning both business and ICS environments. This assessment was used to update BC Hydro's cybersecurity plan.
Recommendation 2 We recommend that BC Hydro maintain an inventory of hardware and software components, including their configuration settings, for all ICS- related systems and devices, regardless of whether they currently fall under the mandatory standards.	**Not Completed** (Intend to complete)	BC Hydro is actively undertaking an inventory of ICS-related systems and devices extending beyond those falling under mandatory standards that were ineffective in 2019, the time of the audit. BC Hydro's focus to date has been inventorying ICS at low impact Bulk Electricity System facilities, which has extended the inventory to an additional 131 stations. This is in alignment with BC Hydro's requirements to implement the NERC Critical Infrastructure Protection standards extending to low impact facilities with a target completion date of October 2023. BC Hydro expects to extend, where technically feasible, the use of this approach for maintaining inventory over further stations, prioritized using a risk-based approach. This effort is anticipated to be completed by 2027.
Recommendation 3 We recommend that BC Hydro implement detection mechanisms and monitor, in real time, for anomalous activity on ICS-related systems and devices not currently under the mandatory standards.	**Not completed** (Do not intend to complete)	Based on the risk assessments and program development activities resulting from recommendation one, BC Hydro will be implementing detection and monitoring mechanisms, where it is technically feasible to do so. The implementation of such mechanisms will be limited to those ICS-related system that have the necessary connectivity for such detection and monitoring and will not cover all ICS-related system as specified in this recommendation. BC Hydro is finalizing the deployment of detection and monitoring technologies as a part of firewall deployments at low impact MRS stations, with a completion target of October 2023. BC Hydro plans to use the same methodology, tools and reference architecture to implement detection/response capabilities for stations not covered by the NERC CIP standards, following the NERC CIP v7 deployment.

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

17

Review Report: Oversight of Contracted Services for Children and Youth in Care (2019)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report by the Ministry of Children and Family Development (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the audit of the *Oversight of Contracted Services for Children and Youth in Care* (2019) as of November 30, 2022.

Management's Responsibility

Management is responsible for the information in the Report and for ensuring it is free of material misstatement by providing a faithful representation of:

1. The status of each recommendation at November 30, 2022.
2. A written summary describing the context and status of the recommendation.

Faithful representation means the progress report is relevant, reliable, and understandable.

- **Relevant** means the information is presented in a manner that helps report users assess the accountability of the entity in addressing the findings that led to the recommendation.
- **Reliable** means the descriptions are accurate, complete, verifiable, and neutral (free of bias).
- **Understandable** means the information is clearly and simply stated for report users.

Practitioner's Responsibility

Our responsibility is to express a conclusion on management's faithful representation of the Report based on our review.

We conducted this limited assurance engagement under the authority of section 11(8) of the *Auditor General Act* and in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance.*

The procedures performed in a limited assurance engagement, or review, vary in nature and timing from, and are less in extent than for a reasonable assurance engagement, or audit. Consequently, the level of assurance obtained in a review engagement is substantially lower than the assurance that would have been obtained had an audit been performed. Accordingly, we do not express an audit opinion on the Report. We performed procedures, primarily consisting of inquiry, research, and analysis as appropriate, and evaluating the information obtained.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: April 30, 2023

Michael A. Pickup, FCPA, FCA
Auditor General of British Columbia
Victoria, B.C.

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

18

Progress Report: Oversight of Contracted Services for Children and Youth in Care (2019)

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 1 We recommend that the ministry, in partnership with Indigenous Child and Family Services agencies and Indigenous communities, create, implement, and communicate a strategy for contracted services, based on: a) an analysis to determine the most appropriate model for delivery of required services; b) a clear definition of what contracted services are and when children and youth should be placed in contracted services; c) a review of existing services, current and future needs for the services, and identification of system gaps (e.g., transitions out of care); d) a determination of an appropriate level of vacancy tolerance in the system; e) an alignment with the rights of children and youth in care (section 70 of the *Child, Family and Community Service Act*); f) the provision of culturally appropriate services for Indigenous children and youth, recognizing the differences between cultures and nations; g) identification of expected outcomes and metrics to measure the ministry's implementation of its strategy.	**Not completed** (Intend to complete)	In 2019, the ministry shifted from a reactionary to a holistic approach in improving services for children and youth. Within the network of care, this included an increased focus on keeping children and youth with family and/or extended family when it is safe to do so - and when not safe, a focus on home-based environments. Acknowledging that children and youth who can no longer live safely at home experience trauma, the continuum of care requires purposeful resources to meet their therapeutic needs. Since this shift, the ministry has: ▪ increased monthly payments for the Extended Family Program ensuring greater opportunities for family and extended family to care for children in an out-of-care agreement ▪ designed the Enhanced Out of Care Support program, to provide supplementary supports for out-of-care caregivers to meet the needs of children who have support needs, and ▪ begun a recruitment and retention campaign to increase the number of foster care providers. Specialized Homes and Support Services (SHSS), a strategy for contracted resources*, was developed after significant research and engagement with Indigenous and non-Indigenous partners. The SHSS Service Model, intended to foster a sense of self and belonging, includes four service types: Emergency care, Respite, Low-Barrier Short Term Stabilization, and Long-Term Specialized care. The SHSS model incorporates the voices of children and youth in their care, has standardized contracts (with outcomes and indicators) and IM/IT systems to allow for outcomes-based monitoring. In the Early Implementation Areas (North Fraser Service Delivery Area and Okanagan Service Delivery Area) gradual transition of existing service providers to the new model is planned for 2023. Additionally, the provincial procurement rollout to prequalify service providers will add capacity across the province. ** The Ministry of Children and Family Development no longer uses the term 'residential' as it is well understood that the term 'residential' carries a heavy and damaging historical meaning.*

Office of the Auditor General of B.C. July 2023 Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

19

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 2 We recommend that the ministry, in partnership with Indigenous Child and Family Services agencies and Indigenous communities, clarify roles and responsibilities related to policy development, information sharing, communication and monitoring for the delivery of contracted services.	**Not completed** (Intend to complete)	Historic changes have occurred as part of the shared journey with Indigenous partners towards reconciliation respecting and upholding the inherent rights of Indigenous communities to provide their own child and family services. Legislative changes (at the federal and provincial level) have affirmed the inherent right of Indigenous Peoples to exercise jurisdiction over child and family services and ensured the removal of legislative barriers. Within this context, Minister Dean, in a Letter of Commitment to the First Nations Leadership Council in 2021 committed the ministry to an engagement and co-development approach for policy and legislative development that is accessible, predictable and transparent. Specialized Homes and Support Services have been developed and continues to be refined in alignment with this approach. The ministry continues to work with Indigenous partners to ensure that the Specialized Homes and Support Services design and implementation supports their vision for Indigenous child and family services.
Recommendation 3 We recommend that the ministry, in partnership with Indigenous Child and Family Services agencies and Indigenous communities, establish a quality assurance framework for contracted services that includes: a) specific standards based on meeting the rights of children and youth in care and improving outcomes; b) ongoing monitoring of standards for contracted service providers; c) ongoing monitoring of ministry staff providing oversight of contracted services; d) an audit program that examines service delivery, operations and finance; e) regular assessment of the appropriateness and effectiveness of third-party oversight activities (i.e., licensing and accreditation); f) formal processes for follow-up on protocol investigation action plans; g) regularly gathering information on the experience and opinions of children and youth who spend time in contracted resources.	**Not completed** (Intend to complete)	Across all services provided by the ministry and with Indigenous partners, the ministry is transforming the Quality Assurance Approach to an outcomes-based service and provincial practice evaluation model incorporating voices of those involved in child and family services. In alignment with this approach, the Specialized Homes and Support Services Service Model has been designed to include critical quality assurance components such as clearly defined service types, outcomes, indicators, performance metrics, standardized roles, a technology enabled Service Plan to guide service delivery and an IM/IT system to support monitoring and reporting at the individual, service and provincial level. Through gradual implementation, accountability tools and oversight processes will be refined to reflect learnings. Additionally, the ministry continues to enhance its oversight model to ensure financial prudence and business acumen, more than doubling the number of audits of contracted agencies performed annually.

Office of the Auditor General of B.C. **July 2023** Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

20

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 4 We recommend that the ministry improve its management and oversight of contracts for contracted services by ensuring that: a) roles and responsibilities for procurement and contract management are appropriately assigned; b) staff responsible for procurement and contract management receive appropriate training and support to be effective in their roles; c) contracts include clear and measurable deliverables that focus on the needs and rights of children and youth residing in contracted services; d) regular and effective monitoring of contract deliverables and contractor performance takes place.	**Not completed** (Intend to complete)	Across all services, the ministry is transforming its procurement and contract management process. This transformation includes a procurement and contract management framework, an IM/IT system, standardized processes, effective contract monitoring, accurate contract data as well as clear roles and training. Many of the procurement and contract management functions are being first implemented through the SHSS Service Model with implementation planned for 2023. Implementation will include standardized contracts with defined outcomes, indicators, performance metrics, an IM/IT system to allow for direct monitoring of outcomes and clear contract management and oversight roles for social workers as well as contract and procurement specialists.

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

21

Review Report: The Protection of Drinking Water (2019)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report by the Ministry of Water, Land and Resource Stewardship and the Ministry of Health (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from *The Protection of Drinking Water* (2019) as of November 30, 2022.

Management's Responsibility

Management is responsible for the information in the Report and for ensuring it is free of material misstatement by providing a faithful representation of:

1. The status of each recommendation at November 30, 2022.
2. A written summary describing the context and status of the recommendation.

Faithful representation means the progress report is relevant, reliable, and understandable.

- **Relevant** means the information is presented in a manner that helps report users assess the accountability of the entity in addressing the findings that led to the recommendation.
- **Reliable** means the descriptions are accurate, complete, verifiable, and neutral (free of bias).
- **Understandable** means the information is clearly and simply stated for report users.

Practitioner's Responsibility

Our responsibility is to express a conclusion on management's faithful representation of the Report based on our review.

We conducted this limited assurance engagement under the authority of section 11(8) of the *Auditor General Act* and in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance*.

The procedures performed in a limited assurance engagement, or review, vary in nature and timing from, and are less in extent than for a reasonable assurance engagement, or audit. Consequently, the level of assurance obtained in a review engagement is substantially lower than the assurance that would have been obtained had an audit been performed. Accordingly, we do not express an audit opinion on the Report. We performed procedures, primarily consisting of inquiry, research, and analysis as appropriate, and evaluating the information obtained.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: April 30, 2023

Michael A. Pickup, FCPA, FCA
Auditor General of British Columbia
Victoria, B.C.

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

22

Progress Report: The Protection of Drinking Water (2019)

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 1 We recommend that the Ministry of Health: In conjunction with partner ministries lead a review of legislation and regulations that affect drinking water to ensure that legislators are informed of risks and legislative gaps that may affect government's commitments are addressed. These commitments include: a) clear lines of responsibility; b) safety of drinking water as the first priority in decision making; c) preventative rather than reactive approaches in addressing health hazards; d) tools that mitigate risks; and e) controls to ensure that small water systems provide safe drinking water, and that the creation of unsustainable small water systems is limited.	**Completed**	In 2019, the Ministry of Health (HLTH) and the Office of the Provincial Health Officer (OPHO) committed to specific actions in response to the OAG's audit on the protection of drinking water (July 2019, OAG report pages 13-17) and subsequently provided to the Select Standing Committee on Public Accounts (PAC) as an Action Plan and Progress Assessment (APPA) report. The following is the progress update on actions responsive to OAG recommendation 1. HLTH undertook a comprehensive legislative review of all statutes and regulations that impact water protection in the province, a literature review, as well as stakeholder consultation. HLTH also worked with the BC Water and Waste Association (BCWWA) to develop capacity, knowledge base and tools to support small water systems. HLTH established a cross-government Executive Directors Steering Committee on Drinking Water (EDSC-DW) to review findings of the review and develop a proposed governance model for source water protection. The results of the review and work of the EDSC-DW informed the organizational effectiveness review that led to the creation of the new Ministry of Land, Water and Resource Stewardship in April 2022. The name of the new ministry was changed to the Ministry of Water, Land and Resource Stewardship (WLRS) in December 2022. WLRS now has the mandate to provide provincial leadership on water policy and strategies including the coordination of government's Source to Tap Strategy (S2TS) to protect drinking water and more effective implementation of cross-government coordination on drinking water. WLRS will continue to work in close collaboration with HLTH and the OPHO on ensuring progress on fulfilling government's commitments continues.
Recommendation 2 We recommend that the Ministry of Health: Provide the leadership necessary to develop a cross-ministry commitment to coordinate strategies to address risks to drinking water. This includes establishing clear roles, responsibilities and accountabilities for all government agencies that are responsible for ensuring safe drinking water.	**Not completed** (Intend to complete)	In 2019, the Ministry of Health (HLTH) and the Office of the Provincial Health Officer (OPHO) committed to specific actions in response to the OAG's audit on the protection of drinking water (July 2019, OAG report pages 13-17) and subsequently provided to the Select Standing Committee on Public Accounts (PAC) as an Action Plan and Progress Assessment (APPA) report. The following is the progress update on actions responsive to OAG recommendation 2. HLTH worked with other agencies to ensure that health is considered in regulatory decisions that could impact source water. Through actions described in Recommendation 1 summary, HLTH has collaborated with partner agencies on defining clear roles, responsibilities, and accountabilities for ensuring safe drinking water. HLTH also engaged the Engineers and Geoscientists of BC (EGBC) to develop a professional oversight model for drinking water systems based on water system risk management plans (WSRMPs). WLRS will provide provincial leadership on water policy and strategies and lead the development of a new Watershed Security Strategy and Fund (WSS+F) which will establish clear roles, responsibilities, and accountabilities for all government agencies responsible for ensuring watershed security and establish the foundation for cross-agency commitment to participating in the development of the Source-to-Tap Strategy (S2TS) to protect drinking water. HLTH will also work with WLRS to ensure that the Water System Risk Management Plans (WSRMP) findings are considered in development of the strategy.

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

23

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 3 We recommend that the Ministry of Health: Lead the development of a provincial strategic plan for the protection of drinking water that includes prioritized activities based on the risks identified in an integrated (interoperable) province-wide data system.	**Not completed** (Intend to complete)	In 2019, the Ministry of Health (HLTH) and the Office of the Provincial Health Officer (OPHO) committed to specific actions in response to the OAG's audit on the protection of drinking water (July 2019, OAG report pages 13-17) and subsequently provided to the Select Standing Committee on Public Accounts (PAC) as an Action Plan and Progress Assessment (APPA) report. The following is the progress update on actions responsive to OAG recommendation 3. HLTH retained MNP consultants to engage with key partners to develop a project charter that provides the scope, a recommended process, oversight, and engagement approach to modernize the 2002 Action Plan for Safe Drinking Water. This charter will inform the S2TS (a.k.a. provincial strategic plan) which will now be led and coordinated by WLRS. The Drinking Water Information System (DWIS) project has been identified as a priority for HLTH. HLTH retained consultants CGI to conduct extensive engagement with key partners to understand the business needs for DWIS.
Recommendation 4 We recommend that the Ministry of Health: Undertake the following actions: a) identify where and what type of risks exist in relation to source protection, drinking water treatment, distribution and small water systems; b) coordinate with ministries and agencies to develop actions to mitigate identified risks; and c) develop a process for the evaluation and adjustment of health's guidelines to ensure they are effective.	**Not completed** (Intend to complete)	In 2019, the Ministry of Health (HLTH) and the Office of the Provincial Health Officer (OPHO) committed to specific actions in response to the OAG's audit on the protection of drinking water (July 2019, OAG report pages 13-17) and subsequently provided to the Select Standing Committee on Public Accounts (PAC) as an Action Plan and Progress Assessment (APPA) report. The following is the progress update on actions responsive to OAG recommendation 4. HLTH and WLRS have developed several risk identification and mitigation strategies for source water protection and the treatment and delivery of safe drinking water. While some actions HLTH and OPHO committed to in response to this recommendation are complete, by no means is the work completed. It is recognized that improving government's identifying, evaluating, managing, and mitigating risks to drinking water is an ongoing continuous improvement commitment. More work is to come. HLTH has delivered on its APPA commitment for a proposal for development of an interoperable data system (DWIS). DWIS is a part of HLTH's Environmental Health Information System that is currently being assessed for development and implementation. The full implementation of an interoperable and integrated data system will support further assessment and management of risk as outlined in HLTH's Action Plan (APPA). HLTH has also worked with the natural resource sector to integrate risks to drinking water sources into existing risk assessments: Cumulative Effects Framework for Aquatic Ecosystems Protocol, British Columbia Guidance for Prospective Human Health Risk Assessment, HLTH approval for all source water quality guidelines, and HLTH's active participation on the BC Water Committee (Executive level), as well as the ADM Water Forum that provides continued advice for strategic policy to ensure health protection is integrated in natural resource policy. HLTH has also developed a process for the evaluation and adjustment of Health's guidelines to ensure they are effective. WLRS is now the lead agency to coordinate overall water policy and will provide a corporate approach to source water management.

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

24

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 5 We recommend that the Provincial Health Officer: Take action to improve the oversight of drinking water, including the development of: a) policy and procedures for reporting significant impediments to the Minister of Health; b) guidance for drinking water officers on how and when to report situations to the Provincial Health Officer that significantly impact drinking water; c) a process for evaluating and tracking significant impediments; d) a process for monitoring drinking water officers' compliance with guidelines and directives.	**Completed**	In 2019, the Ministry of Health (HLTH) and the Office of the Provincial Health Officer (OPHO) committed to specific actions in response to the OAG's audit on the protection of drinking water (July 2019, OAG report pages 13-17) and subsequently provided to the Select Standing Committee on Public Accounts (PAC) as an Action Plan and Progress Assessment (APPA) report. The following is the progress update on actions responsive to OAG recommendation 5. The OPHO has completed procedures for reporting and tracking significant impediments to the Minister, and guidance for drinking water officers for reporting significant impediments to the OPHO, which is now available in the Drinking Water Officers Guide. The OPHO has developed a set of indicators for monitoring compliance with guidelines and directives. The target date for health authorities to report on these new indicators using their data systems is 2024. This date was set to allow the health authority staff time to adapt their data systems as they are quickly becoming outdated and unsupported by their vendors.
Recommendation 6 We recommend that the Provincial Health Officer: In collaboration with the Ministry of Health, review the legislative provisions regarding drinking water protection plans and report out to the Minister of Health on impediments to the protection plan's implementation.	**Not completed** (Intend to complete)	In 2019, the Ministry of Health (HLTH) and the Office of the Provincial Health Officer (OPHO) committed to specific actions in response to the OAG's audit on the protection of drinking water (July 2019, OAG report pages 13-17) and subsequently provided to the Select Standing Committee on Public Accounts (PAC) as an Action Plan and Progress Assessment (APPA) report. The following is the progress update on actions responsive to OAG recommendation 6. The OPHO has concluded a preliminary review of Drinking Water Protection Plans (DWPPs), including the impediments to recommending, developing, and implementing DWPPs; assessed additional source protection tools; and reviewed other planning tools available in BC. Preliminary recommendations were drafted with the Ministry of Health. With the creation of the Ministry of Water, Land and Resource Stewardship (WLRS), now the lead for implementing a Source to Tap Strategy (S2TS), further review of source protection tools is required. The OPHO and HLTH will work with WLRS towards source water protection under the Drinking Water Protection Act (DWPA). This work will include carrying forward this work as part of a broader review of source water protection tools.

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

25

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 7 We recommend that the Ministry of Health: Report out to the public on the progress it is making in improving the protection of drinking water for all British Columbians.	**Not completed** (Intend to complete)	In 2019, the Ministry of Health (HLTH) and the Office of the Provincial Health Officer (OPHO) committed to specific actions in response to the OAG's audit on the protection of drinking water (July 2019, OAG report pages 13-17) and subsequently provided to the Select Standing Committee on Public Accounts (PAC) as an Action Plan and Progress Assessment (APPA) report. The following is the progress update on actions responsive to OAG recommendation 7. HLTH and the OPHO have clarified their roles and reporting scope as outlined in the Public Health Act, the *Drinking Water Protection Act and Regulation*, and the *2002 Action Plan for Safe Drinking Water*. HLTH's reporting framework is outlined in HLTHs Annual Service Plan for Safe Drinking water and is provided on the Ministry's website: How Drinking Water is Protected in B.C. – Province of British Columbia (gov.bc.ca) Further work will be undertaken to improve how the government communicates to the public what steps it is taking to improve the protection of drinking water
Recommendation 8 We recommend that the Provincial Health Officer: Monitor progress and trends in the protection of drinking water and report on a timely basis to the Minister of Health and the legislative assembly on whether activities are mitigating risk.	**Not completed** (Intend to complete)	In 2019, the Ministry of Health (HLTH) and the Office of the Provincial Health Officer (OPHO) committed to specific actions in response to the OAG's audit on the protection of drinking water (July 2019, OAG report pages 13-17) and subsequently provided to the Select Standing Committee on Public Accounts (PAC) as an Action Plan and Progress Assessment (APPA) report. The following is the progress update on actions responsive to OAG recommendation 8. Monitoring progress and trends in the protection of drinking water is an ongoing commitment for the OPHO and action has been taken to improve the reporting process. The OPHO has established a reporting process for future use that includes: 1. A simplified annual report of activities under the Act. 2. A multi-year progress report *Clean, Safe, and Reliable Drinking Water: An Update on Drinking Water Protection and the Action Plan for Safe Drinking Water in British Columbia* that monitors progress and trends in the protection of drinking water across government. The OPHO is currently working on an update on activities covering 2017/18 to 2021/22 under the Drinking Water Protection Act (DWPA). The report will also include an extensive summary covering the unintended consequences of the COVID-19 pandemic and an update to the recommendations from the 2019 progress report.

Office of the Auditor General of B.C. July 2023 Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

26

Review Report: Executive Expenses at School District 36 (2019)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report by School District 36 (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the *Executive Expenses at School District 36* (2019) as of November 30, 2022.

Management's Responsibility

Management is responsible for the information in the Report and for ensuring it is free of material misstatement by providing a faithful representation of:

1. The status of each recommendation at November 30, 2022.
2. A written summary describing the context and status of the recommendation.

Faithful representation means the progress report is relevant, reliable, and understandable.

- **Relevant** means the information is presented in a manner that helps report users assess the accountability of the entity in addressing the findings that led to the recommendation.
- **Reliable** means the descriptions are accurate, complete, verifiable, and neutral (free of bias).
- **Understandable** means the information is clearly and simply stated for report users.

Practitioner's Responsibility

Our responsibility is to express a conclusion on management's faithful representation of the Report based on our review.

We conducted this limited assurance engagement under the authority of section 11(8) of the *Auditor General Act* and in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance*.

The procedures performed in a limited assurance engagement, or review, vary in nature and timing from, and are less in extent than for a reasonable assurance engagement, or audit. Consequently, the level of assurance obtained in a review engagement is substantially lower than the assurance that would have been obtained had an audit been performed. Accordingly, we do not express an audit opinion on the Report. We performed procedures, primarily consisting of inquiry, research, and analysis as appropriate, and evaluating the information obtained.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: April 30, 2023

Michael A. Pickup, FCPA, FCA
Auditor General of British Columbia
Victoria, B.C.

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

27

Progress Report: Executive Expenses at School District 36 (2019)

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 1 We recommend that School District No. 36 align its policies more closely with Treasury Board's Core Policy and Procedure Manual in areas including: a) employer-paid food for meetings; b) maximum per diem rates and eligible time frames; c) the use of purchasing cards for travel and individual business expenses.	**Not completed** (Intend to complete)	The District has strengthened its purchasing card processes for travel and individual business expenses by restricting merchant and commodity codes and requiring documented preapproval before processing. The District will be modernizing its policies and procedures through a review that will include consideration of, and where appropriate, closer alignment with the Treasury Board's Core Policy and Procedure Manual (CPPM). This review will include revisions to policies governing the appropriate use of purchasing cards, justification for employer-paid food for meetings, meal per diem rates, eligibility, and conditions. The District expects to restart this review in May 2023, now with the wind-down of the pandemic and recent organizational changes. The District is also strengthening its internal audit function to provide additional monitoring and review of internal controls.
Recommendation 2 We recommend that School District No. 36 enforce its policy requirements for employees when making expense claims. Specifically, claimants should consistently document a) details and the business purpose for activities underlying expense claims; b) the business rationale for holding a meeting during a mealtime.	**Not completed** (Intend to complete)	The District has reoriented staff on documentation expectations for business meeting-related expense claims to ensure details, including the meeting purpose, time, date, and names of attendees, are documented. Finance staff also review claim submissions to ensure compliance with expectations, highlighting with claimants any discrepancies needing further clarification or documentation. As part of the review discussed in Recommendation 1, the District will consider further adjustments to our policies where appropriate. The District also expects its Internal Audit function to examine staff compliance with expense claim policies through a review in the 2023-2024 fiscal year.

Office of the Auditor General of B.C.   **July 2023**   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

28

Review Report: Managing Human Resources at the B.C. Sheriff Service (2019)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report by the Ministry of Attorney General (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the *Managing Human Resources at the B.C. Sheriff Service* (2019) as of November 30, 2022.

Management's Responsibility

Management is responsible for the information in the Report and for ensuring it is free of material misstatement by providing a faithful representation of:

1. The status of each recommendation at November 30, 2022.
2. A written summary describing the context and status of the recommendation.

Faithful representation means the progress report is relevant, reliable, and understandable.

- **Relevant** means the information is presented in a manner that helps report users assess the accountability of the entity in addressing the findings that led to the recommendation.
- **Reliable** means the descriptions are accurate, complete, verifiable, and neutral (free of bias).
- **Understandable** means the information is clearly and simply stated for report users.

Practitioner's Responsibility

Our responsibility is to express a conclusion on management's faithful representation of the Report based on our review.

We conducted this limited assurance engagement under the authority of section 11(8) of the *Auditor General Act* and in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance.*

The procedures performed in a limited assurance engagement, or review, vary in nature and timing from, and are less in extent than for a reasonable assurance engagement, or audit. Consequently, the level of assurance obtained in a review engagement is substantially lower than the assurance that would have been obtained had an audit been performed. Accordingly, we do not express an audit opinion on the Report. We performed procedures, primarily consisting of inquiry, research, and analysis as appropriate, and evaluating the information obtained.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: April 30, 2023

Michael A. Pickup, FCPA, FCA
Auditor General of British Columbia
Victoria, B.C.

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

29

Progress Report: Managing Human Resources at the B.C. Sheriff Service (2019)

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 1 We recommend that the Court Services Branch create and fill a strategic human resources position that is responsible for developing, implementing, overseeing and integrating the B.C. Sheriff Service human resources planning and strategies.	**Completed**	Court Services Branch (CSB) has supplemented existing human resource (HR) capacity by creating and staffing a new position, Deputy Chief Central Programs, within B.C. Sheriff Service (BCSS) responsible for Strategic HR. Additionally, CSB has documented the roles and responsibilities related to developing, implementing, and overseeing the BCSS Human Resource Strategy. This is documented in a responsibility matrix which is included in the BCSS HR Strategy and the accountability letter to the Chief Sheriff.
Recommendation 2 We recommend that the Court Services Branch enhance the B.C. Sheriff Service business intelligence data to ensure that it is complete and reliable.	**Not completed** (Intend to complete)	CSB has substantially implemented this recommendation. To enhance the ability to effectively forecast staffing needs, the following actions have been completed to enhance BCSS business intelligence (BI) data: CSB has identified positions that are responsible for monitoring compliance with data entry into BCSS applications that source BI. A visual diagram depicting the responsibility process flow has been developed to ensure clarity and transparency of responsibilities. Every six weeks compliance monitoring is provided to the BCSS Senior Management Team. CSB is leveraging existing systems to reduce the amount of manually tracked business statistics by sheriffs. CSB is ensuring that for any new system, the requirement for BI data is included as a component. Actions that still need to be completed to ensure BCSS BI data is complete and reliable include: CSB has identified the need to create a datamart to collect and store data elements from multiple BCSS business applications. CSB is rolling out a province-wide Sheriff Scheduling System in early 2023 to be used in all permanently staffed locations. CSB is developing a business case to support a funding request to further enhance ongoing and new BCSS BI requirements.
Recommendation 3 We recommend that the Court Services Branch use the updated Staff Planning Technique and Sheriff Planning Recruitment Model to estimate the staff the B.C. Sheriff Service needs to meet its objective and inform its human resources plan, strategies and funding requests.	**Not completed** (Intend to complete)	BCSS is using the Sheriff Planning Recruitment Model (SPRM) and most recent version of the Staff Planning Technique (SPT) to estimate BCSS staffing needs. The SPT is being used to inform discussions and decisions on the number of sheriffs needed to support operations, and SPRM scenario estimates are being used to inform the number of recruit classes and class sizes. Updates to the SPT are still being made. Covid-19 caused changes to the BCSS business model, such as court security and prisoner management processes (i.e. with the shift to virtual courts). Once a level of stability and predictability is established, an assessment will be conducted on the changes in the sheriff business model coming out of Covid-19 which may result in adjustments to the SPT.

Office of the Auditor General of B.C. July 2023 Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

30

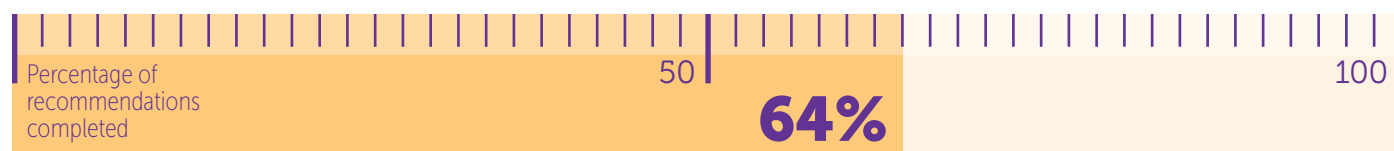| Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 4 We recommend that the B.C. Sheriff Service establish clear goals, actions, resources, targets and performance measures for its human resources plan and strategies (recruitment, retention, training and development) and measure its progress against these.	**Completed**	BCSS has fully implemented this recommendation. BCSS has developed a Recruitment and Retention strategy and a CSB Training Strategy that include goals, actions, resources, targets and performance measures. These strategies were distributed to all BCSS staff in July 2022 and are posted on the CSB Intranet site. The strategies include a roles and responsibility matrix as well as evaluation and success metrics. The Deputy Chief, Central Programs, has primary responsibility for monitoring to ensure recruitment, retention and training activities are aligned with the newly developed strategies. Evaluation of these strategies is continuous and ongoing, with a commitment to annually report on supporting metrics to BCSS Senior Management.
Recommendation 5 We recommend that the B.C. Sheriff Service develop a retention strategy that is informed by and addresses the identified causes of staff attrition.	**Completed**	BCSS has fully implemented this recommendation. BCSS has re-established the use of exit surveys for all departures from the organization. BCSS has developed a retention strategy that is informed by the results of survey data, a sheriff working group, and best practices in retention in law enforcement.
Recommendation 6 We recommend that the B.C. Sheriff Service develop an overarching training plan that defines the training expectations for all of its staff, based on the knowledge, skills and competencies that staff need to carry out their duties. The B.C. Sheriff Service should also ensure that staff complete this training in compliance with the training plan.	**Completed**	BCSS has fully implemented this recommendation. BCSS has developed a training plan for in-service sheriffs that includes mandatory, developmental and specialized training requirements. Details of the plan include delivery method, duration and an overview of training. Mandatory training outlined in the plan also includes the re-qualification frequency. This training plan is appended to the CSB Training Strategy and is updated annually. BCSS has identified one position (Deputy Chief, Central Programs) that is responsible for monitoring and reporting on training compliance and CSB has formalized the requirement for quarterly training compliance audits.

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

31

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 7 We recommend that the B.C. Sheriff Service conduct regular reviews of its training and development programs to ensure that it is providing its staff with the knowledge, skills and competencies they need to conduct their duties.	**Completed**	BCSS has fully implemented this recommendation. BCSS has established a Professional Standards Review Committee to review all use of force incidents to ensure sheriffs have the training and knowledge required to conduct their duties. The committee meets monthly, and results of these incident reviews are stored in a central location. BCSS has also established a Training Advisory Committee to review training programs to ensure they are aligned with best practices. The committee currently meets monthly, and its role includes: ▪ Advising BCSS and the Justice Institute of British Columbia on sheriff training and academy programs and needs; ▪ Reviewing existing and proposed programs to ensure that operational needs and standards are fulfilled; ▪ Considering training competencies and providing input into the development of BCSS policies, best practices and standards for consideration; ▪ Monitoring the development of training programs and projects; ▪ Providing advice and recommendations for the development of training plans and priorities; ▪ Reviewing and providing advice on training equipment standards and new technology.
Recommendation 8 We recommend that the B.C. Sheriff Service develop key performance indicators for its objective of providing for the safety and security of the courts, and use these indicators to regularly monitor its effectiveness.	**Completed**	BCSS has fully implemented this recommendation. BCSS has implemented a new annual BCSS Strategic Metrics Report aimed at assisting BCSS management in meeting its objective and maintaining a strong, effective, and resilient organization. The report identifies key performance indicators and human resource data that are gathered and analyzed to help BCSS make informed decisions about its objective and strategic priorities. The data also assists BCSS in measuring how the organization is performing in relation to previously identified goals and to identify areas for improvement. In addition to the annual report, the BCSS Senior Management Team receives the raw metrics at six-month intervals (between annual report releases) to ensure the Service is meeting its objective to provide for the safety and security of the courts. Examples of metrics included in the BCSS Strategic Metrics Report and how they are used to monitor BCSS' objective: Court delays attributed to sheriff resources; court closures attributed to sheriff resources; and average overtime hours. If there are insufficient sheriff resources, court may be delayed or cancelled as Sheriffs are required to be present in the courtroom to maintain protective and enforcement services. Compliance with training requirements. To provide protective services, Sheriffs must remain current with training, including learning new or updated techniques that will assist them in providing protective services. Average overtime hours. If court matters extend beyond scheduled hours, Sheriffs are required to remain for the security of the courtroom. Additionally, they provide security services during transport of in-custody's to and from Correctional facilities or RCMP detachments. These transports may occur outside of regular work hours and are essential to support the commitment to the integrity and protection of the court system. Other metrics included in the report are: average STIIP hours; number of workplace injuries; attrition vs. hires; number of staff departures with less than two years' service; number of complaints received; prisoners transported; cell hours; court security hours; and Narcan deployments.

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

32

Reports for audits published in 2020

Percentage of recommendations completed				50							100

64%

Government has completed 64 per cent (18 of 28) of recommendations from 2020 audits and intends to complete all of the remaining recommendations.

Recommendations from two of the four audits in 2020 are fully complete: *Skills Immigration Stream of the British Columbia Provincial Nominee Program* and *IT Asset Management in the B.C. Government.*

Although audits two through four in the list below were published in January 2021, they were transmitted to the Legislative Assembly in November 2020. Government was prorogued at that time following the provincial election, meaning our reports could not be tabled. The 42nd Parliament was proclaimed in December 2020 and we published these reports in early January 2021, following the holidays.

Status of 2020 recommendations

Report	Total	Not complete		Complete	
Skills Immigration Stream of the British Columbia Provincial Nominee Program	4	0	0%	4	100%
Oversight of International Education Programs in Offshore and Group 4 Schools	8	3	37.5%	5	62.5%
Management of Forest Service Roads	9	7	78%	2	22%
IT Asset Management in the B.C. Government	7	0	0%	7	100%
Total (2020)	**28**	**10**	**36%**	**18**	**64%**

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

33

Review Report: Skills Immigration Stream of the British Columbia Provincial Nominee Program (2020)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report by the Ministry of Municipal Affairs (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the *Skills Immigration Stream of the British Columbia Provincial Nominee Program* (2020) as of November 30, 2022.

The recommendations were addressed to the Ministry of Jobs, Economic Development and Competitiveness, which was responsible for the Provincial Nominee Program (PNP) at the time of the report. Since then, the Ministry of Municipal Affairs has assumed responsibility for the PNP. The Ministry of Municipal Affairs prepared the text of this progress report.

Management's Responsibility

Management is responsible for the information in the Report and for ensuring it is free of material misstatement by providing a faithful representation of:

1. The status of each recommendation at November 30, 2022.
2. A written summary describing the context and status of the recommendation.

Faithful representation means the progress report is relevant, reliable, and understandable.

- **Relevant** means the information is presented in a manner that helps report users assess the accountability of the entity in addressing the findings that led to the recommendation.
- **Reliable** means the descriptions are accurate, complete, verifiable, and neutral (free of bias).
- **Understandable** means the information is clearly and simply stated for report users.

Practitioner's Responsibility

Our responsibility is to express a conclusion on management's faithful representation of the Report based on our review.

We conducted this limited assurance engagement under the authority of section 11(8) of the *Auditor General Act* and in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance*.

The procedures performed in a limited assurance engagement, or review, vary in nature and timing from, and are less in extent than for a reasonable assurance engagement, or audit. Consequently, the level of assurance obtained in a review engagement is substantially lower than the assurance that would have been obtained had an audit been performed. Accordingly, we do not express an audit opinion on the Report. We performed procedures, primarily consisting of inquiry, research, and analysis as appropriate, and evaluating the information obtained.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: April 30, 2023

Michael A. Pickup, FCPA, FCA
Auditor General of British Columbia
Victoria, B.C.

Office of the Auditor General of B.C.　July 2023　Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

34

Progress Report: Skills Immigration Stream of the British Columbia Provincial Nominee Program (2020)

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 1 We recommend that the Ministry of Jobs, Economic Development and Competitiveness define a comprehensive set of key performance measures and targets for the British Columbia Provincial Nominee Program to more fully understand progress made in meeting labour market needs and supporting economic development.	**Completed**	The ministry now publicly reports on progress of the BC Provincial Nominee Program (PNP) in supporting strategic priorities with a set of key performance measures and targets that are presented in the program's annual statistical report (every calendar year). These measures are based on a BC PNP Skills Immigration Performance Management Framework which enables the ministry to clearly link objectives and results. The Framework requires the on-going assessment of the effectiveness of the program in a timely manner, and the collection of valuable data that will help to refine the program's performance measures and targets as the province's economic and labour market conditions and strategic priorities evolve over time.
Recommendation 2 We recommend that the Ministry of Jobs, Economic Development and Competitiveness assess the effectiveness of the Skills Immigration stream's program design (i.e., categories, criteria and point system) through periodic analysis of program and outcome data, and make improvements as needed to achieve program objectives.	**Completed**	The ministry has embraced a more active analytical culture that includes periodic program and outcome analysis, including enhanced weekly and quarterly reporting and pro-active exploratory analysis to detect new trends and develop strategies for responding to them. A major program review has led to program changes that align with current strategic objectives, including changes to process to enable targeting of priority sectors or regions and adjustments of program criteria and the points system. Addressing Recommendations 1 and 2 has led to a more effective alignment of program criteria to specific program goals in order to support government objectives. Addressing these recommendations commits the ministry to an ongoing performance management approach to assessing program results against goals, and adjusting as may be required.
Recommendation 3 We recommend that the Ministry of Jobs, Economic Development and Competitiveness make changes to its systems and procedures to ensure that it collects reliable data to enable regular analysis of program performance.	**Completed**	The ministry made systems and process improvements. An example of this is a forms review that has improved the accuracy of the data collected at the start of the applicant process by introducing changes such as more drop-down menus and fewer free entry fields. Automatic system processes now ensure recording of accurate status and timing information, and auto-calculate various scores that were previously vulnerable to human error. New data fields are enhancing program analysis by flagging files that are in strategically important occupations, or that have potential integrity issues. Data access has been better customized for specific roles. Improved training materials and reference documentation has been developed. The ministry is running regular data field assessments to ensure data reliability.

Office of the Auditor General of B.C. **July 2023** Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

35

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 4 We recommend that the Ministry of Jobs, Economic Development and Competitiveness develop and implement a risk management framework consistent with good practice expectations to: a) identify and assess the risks of misrepresentation, fraud and corruption; b) design and implement safeguards to mitigate the identified risks; and c) monitor effectiveness of safeguards and take action to address any deficiencies identified.	**Completed**	The ministry has developed a Fraud Risk Management Framework which contains a process to identify, assess, evaluate, and treat risks of misrepresentation, fraud, and corruption. The implementation includes the use of a fraud risk register to identify high, medium, and low risks. This process also helps the ministry identify deficiencies in existing safeguards and develop new and improved ones. New safeguards include a system to consistently track, flag, and follow up on fraud tips, and proactive follow-up with nominees to ensure conditions of nomination are continuing to be met. The ministry has scheduled reviews, including at the executive level, to inform, problem solve and take action on identified risks and mitigation strategies.

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

36

Review Report: Oversight of International Education Programs in Offshore and Group 4 Schools (2020)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report by the Ministry of Education and Child Care (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the *Oversight of International Education Programs in Offshore and Group 4 Schools* (2020) as of November 30, 2022.

Management's Responsibility

Management is responsible for the information in the Report and for ensuring it is free of material misstatement by providing a faithful representation of:

1. The status of each recommendation at November 30, 2022.
2. A written summary describing the context and status of the recommendation.

Faithful representation means the progress report is relevant, reliable, and understandable.

- **Relevant** means the information is presented in a manner that helps report users assess the accountability of the entity in addressing the findings that led to the recommendation.
- **Reliable** means the descriptions are accurate, complete, verifiable, and neutral (free of bias).
- **Understandable** means the information is clearly and simply stated for report users.

Practitioner's Responsibility

Our responsibility is to express a conclusion on management's faithful representation of the Report based on our review.

We conducted this limited assurance engagement under the authority of section 11(8) of the *Auditor General Act* and in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance.*

The procedures performed in a limited assurance engagement, or review, vary in nature and timing from, and are less in extent than for a reasonable assurance engagement, or audit. Consequently, the level of assurance obtained in a review engagement is substantially lower than the assurance that would have been obtained had an audit been performed. Accordingly, we do not express an audit opinion on the Report. We performed procedures, primarily consisting of inquiry, research, and analysis as appropriate, and evaluating the information obtained.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: May 7, 2023

Michael A. Pickup, FCPA, FCA
Auditor General of British Columbia
Victoria, B.C.

Office of the Auditor General of B.C.　July 2023　Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

37

Progress Report: Oversight of International Education Programs in Offshore and Group 4 Schools (2020)

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 1 We recommend that the ministry, as part of the offshore school application process: a) expand current information requirements to include a comprehensive five-year business plan, with detailed financial forecasts based on projected student enrolment and B.C.-certified teacher staffing levels, and b) enhance its review of submitted business plans and financial forecasts to confirm that school operators have demonstrated their capacity to deliver B.C. education programs over an extended period, consistent with the ministry's goals and expectations.	**Completed**	As reported last year, this recommendation was fully addressed by the beginning of the 2021/22 school year. In summer 2020, the Ministry implemented a requirement for applicant schools to submit a 5-year business plan. In September 2021, the Ministry implemented evaluation criteria to assess applicant schools' plans. School plans are required to include details about projected enrolment, teacher recruitment, grade level expansion, and, for purpose-built facilities, a timeline for completion of the construction of the campus.
Recommendation 2 We recommend that the ministry require offshore school operators to provide detailed, translated information on local regulatory processes so that the ministry is able to understand how local regulations relate to ministry requirements and to determine what evidence is required from each school to demonstrate compliance, both at the time of initial certification and in subsequent years.	**Not completed** (Intend to complete)	Since the 2020/21 school year, the Ministry has required schools to provide in their annual reports detailed, translated information related to how the school and/or its staff meet local requirements for teacher certification (when relevant), how criminal record checks are embedded in the residency permit process for teachers and teacher assistants, and how local building and food safety permits are current and maintained. Since the 2021/22 school year, the Ministry has required new school applicants to provide detailed, translated information on facility related matters for which the applicant is required to meet local government regulations. Beginning in the 2023/24 school year, the Ministry will require new school applicants to provide information about local teacher certification requirements and criminal record check requirements for local teachers and teacher assistants.
Recommendation 3 We recommend that the ministry review and update its compliance monitoring model for offshore schools to: a) require inspectors to report pending teacher certifications and any significant suggestions for improvement as requirements to ensure they are tracked and resolved before the next inspection cycle, b) rationalize the volume of documents required in order to reduce administrative effort, and c) ensure sufficient time is allocated to review business issues that could impact the sustainability and quality of education programs delivered.	**Completed**	Implementation of the Ministry's response to this three-part recommendation is now complete. The Ministry has standardized training for and direction to inspectors related to verifying teacher certifications and has implemented new, streamlined monthly reporting for schools to better track teacher certification. To rationalize documentation and increase the amount of time Ministry and school staff have to focus on essential items related to the delivery of quality education programs, the Ministry has implemented a new IM/IT system and tools, and made other business process improvements, including streamlining reporting templates and procedures for Ministry and offshore school staff.

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

38

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 4 We recommend that the ministry use available performance data to evaluate progress in meeting the stated goals of the B.C. Global Education Program.	**Completed**	Ahead of the 2021/22 school year, the Ministry reviewed and revised the stated goals of the BC Offshore School Program. By Fall 2022, the Ministry has developed and implemented an annual reporting template that uses available performance data to evaluate progress in meeting the program's goals. The annual report for 2021/22 shows that the program is meeting all five of its goals.
Recommendation 5 We recommend that the ministry require Group 4 schools to conduct assessments of the English language ability of all new students to ensure that necessary learning supports are put in place.	**Completed**	In August 2021, the Ministry implemented a requirement for Group 4 Independent schools to conduct standardized ELL assessments. The Ministry verifies implementation through annual school inspections.
Recommendation 6 We recommend that the ministry, as part of the Group 4 school application process: a) require applicant Group 4 school operators to provide a comprehensive five-year business plan, with forecasted student enrolment and teacher recruitment strategies, and b) establish a process to review submitted business plans to confirm that school operators have demonstrated their capacity to deliver B.C. education programs over an extended period, consistent with the ministry's goals and expectations.	**Not completed** (Intend to complete)	By September 2020, the Ministry had fully completed part "a" of this recommendation, requiring new applicant Group 4 school operators to provide a comprehensive five-year business plan, with forecasted student enrolment and teacher recruitment strategies. By the Fall of 2021, the Ministry had fully implemented – and is currently using – a method for assessing new school applicants' business plans to confirm applicants have demonstrated the capacity to deliver the BC education program over an extended period. As articulated in the Ministry's original response to Recommendation 6, the Independent School Act does not provide the Ministry the authority to make ongoing school certification contingent on a review of business planning materials. Revising the Act to provide that authority would significantly alter the scope and impact of the Act and is therefore not under consideration at this time. However, recognizing that the unplanned closure of a previously certified Group 4 school will not be identified or mitigated through business planning (as it is not applicable) and recognizing the negative impact that an unplanned Group 4 school can have on students and families, the Ministry is in the process of contracting an external party to review the dollar-value requirements for Group 4 school bonds to assess whether current bonding requirements are sufficient to address the financial risk for students and families.

Office of the Auditor General of B.C. **July 2023** Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

39

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 7 We recommend that the ministry review and update its compliance monitoring model for Group 4 schools to: a) rationalize the volume of documents required in order to reduce administrative effort, and b) ensure sufficient time is allocated to review business issues that could impact the sustainability and quality of education programs delivered.	**Not completed** (Intend to complete)	The Ministry is implementing this recommendation in three ways. The Ministry has implemented technology to rationalize the volume of documentation and to increase reporting and inspection efficiency. A new application, the Independent and Offshore School Administrative System (IOSAS), has replaced a legacy application. Additional IOSAS phases are planned (pending funding availability) to automate aspects of the new school application process and document transfer between the Ministry, inspectors and schools. The Ministry is also engaging with stakeholders to increase the amount of time inspections focus on high-value conversations related to school and student performance. In alignment with the intention behind the Ministry's Framework for Enhancing Student Learning, (i.e., continuous school improvement), which only applies to boards of education and school districts, independent schools will be asked to provide evidence of (and enter into discussion on) education-related strategic planning that integrates student outcome data. Finally, the Ministry continues to apply a continuous improvement lens to inspection reporting and business processes, reduce the size of inspection templates and improve business processes.
Recommendation 8 We recommend that the ministry establish a regular process for evaluating the performance of Group 4 schools as a unique group of independent schools.	**Completed**	To support the regular evaluation of the performance of Group 4 schools as a unique group of independent schools, in October 2022, the Ministry completed an internal-facing data dashboard on the MS PowerBI platform that enables ready comparison of Group 4 school students' education outcomes with the outcomes of other independent schools. Early in school year 2022/23, Ministry staff completed briefings with Ministry Executives that included a review of Group 4 independent school outcomes as a distinct group of schools. Additional briefings are planned for later in the school year. These will make use of the new Group 4 schools data dashboard.

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

40

Review Report: Management of Forest Service Roads (2020)

Independent Practitioner's Review Engagement Report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report by the Ministry of Forests (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the *Management of Forest Service Roads* (2020) as of November 30, 2022.

Management's Responsibility

Management is responsible for the information in the Report and for ensuring it is free of material misstatement by providing a faithful representation of:

1. The status of each recommendation at November 30, 2022.
2. A written summary describing the context and status of the recommendation.

Faithful representation means the progress report is relevant, reliable, and understandable.

- **Relevant** means the information is presented in a manner that helps report users assess the accountability of the entity in addressing the findings that led to the recommendation.
- **Reliable** means the descriptions are accurate, complete, verifiable, and neutral (free of bias).
- **Understandable** means the information is clearly and simply stated for report users.

Practitioner's Responsibility

Our responsibility is to express a conclusion on management's faithful representation of the Report based on our review.

We conducted this limited assurance engagement under the authority of section 11(8) of the *Auditor General Act* and in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance*.

The procedures performed in a limited assurance engagement, or review, vary in nature and timing from, and are less in extent than for a reasonable assurance engagement, or audit. Consequently, the level of assurance obtained in a review engagement is substantially lower than the assurance that would have been obtained had an audit been performed. Accordingly, we do not express an audit opinion on the Report. We performed procedures, primarily consisting of inquiry, research, and analysis as appropriate, and evaluating the information obtained.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: April 30, 2023

Michael A. Pickup, FCPA, FCA
Auditor General of British Columbia
Victoria, B.C.

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

41

Progress Report: Management of Forest Service Roads (2020)

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 1 We recommend that the Ministry of Forests, Lands, Natural Resource Operations and Rural Development: Develop and implement policy, procedures and practices designed to ensure that information on forest service roads, including those under road use permits, is complete, accurate and easily accessible to ministry staff, including BC Timber Sales staff. This includes location, length, the ministry entity responsible for administration, and the permit holder responsible for maintenance.	**Not completed** (Intend to complete)	We are improving our Forest Service Road (FSR) policy guidance, procedures, and practices to ensure corporate consistency, enhanced data accessibility and integrity. Engineering Branch has been leading the development and implementation of the Land Resource Manager- Operations (LRMOPS) data system, which better captures and manages FSR and Road Use Permit (RUP) information. LRMOPS is populated daily with RUP information from the newly developed Resource Road System (RRS). The RRS system is now operational and is the new and improved system for tracking and issuing RUP's.
Recommendation 2 We recommend that the Ministry of Forests, Lands, Natural Resource Operations and Rural Development: Develop and implement a plan to inspect and maintain bridges and major culverts on forest service roads in accordance with its policy.	**Not completed** (Intend to complete)	We understand and accept the intent of the recommendation and plan to address it through review and revision of the Ministry's Bridge and Major Culvert policy in the Engineering Manual. Changes to the Engineering Manual include reviewing and revising policy on FSR bridges and major culverts to clarify timelines, responsibility and priorities for inspection and repairs. Funding to support this work has been requested as part of Budget 2023.
Recommendation 3 We recommend that the Ministry of Forests, Lands, Natural Resource Operations and Rural Development: Review and reconcile the Engineering Manual and Engineering Program Funding Policy to provide consistent guidance for determining forest service road inspection frequency, scheduling maintenance work, and closing and deactivating roads.	**Completed**	We accept the recommendation to provide consistent engineering guidance and have reviewed and reconciled the discrepancies between the Engineering Manual and Engineering Program Funding Policy. This has eliminated the conflicting guidance for FSR inspection frequency, timing of maintenance works and deactivation. The policy has been updated by name and is now referred to as the "Engineering Roads Funding Policy".
Recommendation 4 We recommend that the Ministry of Forests, Lands, Natural Resource Operations and Rural Development: Review existing or implement new policy, procedures and practices to enable natural resource districts to accurately and consistently track ministry inspections and maintenance on forest service roads.	**Not completed** (Intend to complete)	We accept this recommendation to ensure corporate consistency and accessibility related to tracking FSR inspections and maintenance. We are reviewing and revising data/systems policy to address FSR inventory, risk assessment, inspections, maintenance activity, documentation and tracking through systems development and implementation.
Recommendation 5 We recommend that the Ministry of Forests, Lands, Natural Resource Operations and Rural Development: Assess whether the natural resource districts are inspecting forest service roads as required by policy and take action to reconcile any gaps.	**Not completed** (Intend to complete)	We understand and accept the intent of the recommendation and as per Recommendation 4 as it relates to FSR inspections, we are reviewing and expect to revise policy and practices (LRMOPS) associated with road inventory, risk assessment, inspections, maintenance activity, documentation and tracking to ensure consistency. These changes will better enable Resource Districts to plan and track FSR inspections.

Office of the Auditor General of B.C.   **July 2023**   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

42

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 6 We recommend that the Ministry of Forests, Lands, Natural Resource Operations and Rural Development: Take action to reconcile the discrepancy between policy requirements for maintaining forest service roads and the extent of maintenance that actually occurs, given resource allocations.	**Completed**	We understand and accept the intent of the recommendation and we have reviewed current policy requirements for maintaining FSRs, prioritize maintenance in accordance with our revised Engineering Roads Funding Policy criteria (Recommendation 3). As of November 30, 2022 the Ministry has secured or requested funding needed to undertake the $21.5 Million of maintenance on priority capital forest service roads that provide access to communities, rural residences and high value recreation sites in 2022/23.
Recommendation 7 We recommend that BC Timber Sales: Develop and implement policy, procedures and practices that enable business areas to accurately and consistently track inspections and maintenance on forest service roads.	**Not completed** (Intend to complete)	BC Timber Sales (BCTS) is actively developing and implementing policy, procedures and practices that enable business areas to accurately and consistently track FSR inspections and maintenance.
Recommendation 8 We recommend that BC Timber Sales: Assess whether it is inspecting and maintaining forest service roads as required by policy and take action to reconcile any gaps.	**Not completed** (Intend to complete)	We understand and accept the intent of this recommendation. Once BCTS has completed Recommendation #7 (accurately and consistently track FSR inspections and maintenance), BCTS will assess its systems and information for any potential gaps and will take any remediating actions necessary to ensure gaps are closed.
Recommendation 9 We recommend that the Ministry of Forests, Lands, Natural Resource Operations and Rural Development: Develop and implement an approach to support the effective oversight of forest service roads under road use permits, including defining the roles and responsibilities of the natural resource districts, BC Timber Sales and the Compliance and Enforcement Branch in overseeing maintenance by road use permit holders.	**Not completed** (Intend to complete)	We understand and accept the intent of the recommendation. The Ministry intends to re-engage in ongoing discussions between Engineering Branch, BC Timber Sales, Resource Districts and Compliance and Enforcement Branch to establish and clarify roles and responsibilities associated with RUP oversight and to review and revise legislation and policy, if required.

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

43

Review Report: IT Asset Management in B.C. Government (2020)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report by the Ministry of Citizens' Services (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the *IT Asset Management in B.C. Government*, 2021 as of November 30, 2022.

Management's Responsibility

Management is responsible for the information in the Report and for ensuring it is free of material misstatement by providing a faithful representation of:

1. The status of each recommendation at November 30, 2022.
2. A written summary describing the context and status of the recommendation.

Faithful representation means the progress report is relevant, reliable, and understandable.

- **Relevant** means the information is presented in a manner that helps report users assess the accountability of the entity in addressing the findings that led to the recommendation.
- **Reliable** means the descriptions are accurate, complete, verifiable, and neutral (free of bias).
- **Understandable** means the information is clearly and simply stated for report users.

Practitioner's Responsibility

Our responsibility is to express a conclusion on management's faithful representation of the Report based on our review.

We conducted this limited assurance engagement under the authority of section 11(8) of the *Auditor General Act* and in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance*.

The procedures performed in a limited assurance engagement, or review, vary in nature and timing from, and are less in extent than for a reasonable assurance engagement, or audit. Consequently, the level of assurance obtained in a review engagement is substantially lower than the assurance that would have been obtained had an audit been performed. Accordingly, we do not express an audit opinion on the Report. We performed procedures, primarily consisting of inquiry, research, and analysis as appropriate, and evaluating the information obtained.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: April 30, 2023

Michael A. Pickup, FCPA, FCA
Auditor General of British Columbia
Victoria, B.C.

Office of the Auditor General of B.C.   **July 2023**   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

44

Progress Report: IT Asset Management in B.C. Government (2020)

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 1 We recommend that the Office of the Chief Information Officer, ministries and, when applicable, third-party providers: Work together to identify, establish and document cybersecurity roles and responsibilities for employees and for third-party stakeholders, including where those persons have a role in managing IT assets.	**Completed**	The Office of the Chief Information Officer (OCIO) conducted a review of policies and standards for cybersecurity roles and responsibilities for employees and third-party stakeholders. The OCIO worked with Ministries through the Information Security Advisory Committee to update the Government of BC Security Roles and Responsibilities and the IT Asset Management Security Guidelines in response to the review.
Recommendation 2 We recommend that the Office of the Chief Information Officer and the ministries: Collaborate to review and update core government policies and standards and ministry specific guidelines in accordance with good cybersecurity practices regarding IT asset inventories.	**Completed**	The Office of the Chief Information Officer (OCIO) conducted a review of policies and standards for IT asset management. The OCIO worked with Ministries through the Information Security Advisory Committee to update the IT Asset Management Standard along with the scope and guidance for what assets must be inventoried and the process for addition, modification, and removal of IT assets. The updated policies and guidance have been published by the OCIO.
Recommendation 3 We recommend that the Office of the Chief Information Officer and the ministries: Collaborate to adopt a consistent approach for identifying and tracking their IT assets to ensure the completeness and accuracy of inventories of IT assets.	**Completed**	The Office of the Chief Information Officer (OCIO) conducted a review of policies and standards for IT asset management and worked with ministries through the Information Security Advisory Committee to document processes for identifying and tracking ministry IT assets. Ministries provide annual attestation to the OCIO that they continue to follow established processes designed to ensure adequate IT asset management (e.g. ensuring inventories are accurate, complete, and current).
Recommendation 4 We recommend that the Office of the Chief Information Officer and the ministries: Collaborate to ensure that inventories are complete and accurate, based on the assets' risk and the ministries' risk appetite.	**Completed**	The Office of the Chief Information Officer (OCIO) conducted a review of policies and standards for IT asset management and worked with ministries through the Information Security Advisory Committee to document processes for identifying and tracking ministry IT assets based on asset's risk and ministries' risk appetite. Ministries provide annual attestation to the OCIO that they continue to follow established processes designed to ensure adequate IT asset management (e.g. ensuring inventories are accurate, complete, and current).
Recommendation 5 We recommend that the Office of the Chief Information Officer and the ministries: Collaborate to establish formal periodic reviews and/or adopt an automated tool for ensuring that records of IT assets are kept accurate, complete and current.	**Completed**	The Office of the Chief Information Officer (OCIO) conducted a review of policies and standards for IT asset management and updated the IT Asset Management Security Guidelines including the requirement for reviewing IT asset inventories. The OCIO worked with ministries through the Information Security Advisory Forum to document processes for ensuring records of IT assets are reviewed for accuracy, completeness, and currency. Ministries provide annual attestation to the OCIO that they continue to follow established processes designed to ensure adequate IT asset management (e.g. ensuring inventories are accurate, complete, and current).

Office of the Auditor General of B.C. July 2023 Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

45

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 6 We recommend that the Office of the Chief Information Officer and the ministries: Collaborate to develop specific guidelines and procedures for ensuring that maps of key organizational communication and data flows include key information and are kept accurate, complete and current.	**Completed**	The Office of the Chief Information Officer (OCIO) conducted a review of the Critical Systems Standard and worked with Ministries through the Information Security Advisory Committee to update the guidelines, identified the scope and necessary components for diagrams of critical systems.
Recommendation 7 We recommend that the Office of the Chief Information Officer and the ministries: Collaborate to ensure that IT asset inventory records meet the expectations established in government standards and guidelines for classification, criticality and business value information based on risk assessments.	**Completed**	The Office of the Chief Information Officer (OCIO) conducted a review of policies and standards for IT asset management. The OCIO worked with ministries through the Information Security Advisory Committee to update the IT Asset Management Security Guidelines to require classification, criticality, and business value in IT asset inventory records for in-scope systems. The OCIO worked with Ministries to develop processes for classifying IT assets based on business value and risk. Ministries provide annual attestation to the OCIO that they continue to follow established processes designed to ensure adequate IT asset management (e.g. ensuring inventories are accurate, complete, and current).

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

46

Reports for audits published in 2021

Percentage of recommendations completed	**30%**	50 100
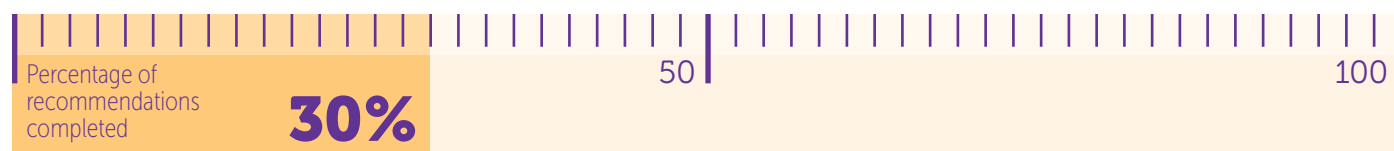
Government has completed 30 per cent (13 of 44) of recommendations from 2021 audits and intends to complete all of the remaining recommendations.

It's worth pointing out that like some of the reports from 2019, recommendations from the audits of the *Management of the Conservation Lands Program* and *Ensuring Long-Distance Ground Transportation in Northern B.C.* remain incomplete. Nonetheless, these organizations have reported progress on all of their recommendations.

Status of 2021 recommendations

Report	Recommendations				
	Total	**Not complete**		**Complete**	
Management of Medical Device Cybersecurity at the Provincial Health Services Authority	4	3	75%	1	25%
Vancouver Community College: Executive Compensation Disclosures	4	0	0%	4	100%
Avalanche Safety on Provincial Highways	8	4	50%	4	50%
Management of the Conservation Lands Program	11	11	100%	0	0%
Community Living BC's Framework for Monitoring Home Sharing Providers	5	2	40%	3	60%
Oversight of Dam Safety in British Columbia	9	8	89%	1	11%
Ensuring Long-Distance Ground Transportation in Northern B.C.	3	3	100%	0	0%
Total (2021)	**44**	**31**	**70%**	**13**	**30%**

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

47

Review Report: Management of Medical Device Cybersecurity at the Provincial Health Services Authority (2021)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report by the Provincial Health Services Authority (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the *Management of Medical Device Cybersecurity at the Provincial Health Services Authority* (2021) as of November 30, 2022.

Management's Responsibility

Management is responsible for the information in the Report and for ensuring it is free of material misstatement by providing a faithful representation of:

1. The status of each recommendation at November 30, 2022.
2. A written summary describing the context and status of the recommendation.

Faithful representation means the progress report is relevant, reliable, and understandable.

- **Relevant** means the information is presented in a manner that helps report users assess the accountability of the entity in addressing the findings that led to the recommendation.
- **Reliable** means the descriptions are accurate, complete, verifiable, and neutral (free of bias).
- **Understandable** means the information is clearly and simply stated for report users.

Practitioner's Responsibility

Our responsibility is to express a conclusion on management's faithful representation of the Report based on our review.

We conducted this limited assurance engagement under the authority of section 11(8) of the *Auditor General Act* and in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance.*

The procedures performed in a limited assurance engagement, or review, vary in nature and timing from, and are less in extent than for a reasonable assurance engagement, or audit. Consequently, the level of assurance obtained in a review engagement is substantially lower than the assurance that would have been obtained had an audit been performed. Accordingly, we do not express an audit opinion on the Report. We performed procedures, primarily consisting of inquiry, research, and analysis as appropriate, and evaluating the information obtained.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: April 30, 2023

Michael A. Pickup, FCPA, FCA
Auditor General of British Columbia
Victoria, B.C.

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

48

Progress Report: Management of Medical Device Cybersecurity at the Provincial Health Services Authority (2021)

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 1 We recommend that the PHSA evaluate cybersecurity threats and their potential harm to patients, and take appropriate action.	**Completed**	PHSA engaged expert security consultants to develop a programmatic risk framework for medical device networks. The risk assessment framework has been finalized; a risk assessment has been conducted for all network capable medical devices within the Lower Mainland. All devices have been categorized by risk level and patient impact. PHSA has also implemented dedicated tools to provide ongoing, real-time visibility to medical devices. These tools provide a continuously updated inventory of connected medical devices; augmenting our existing risk rating system by providing additional information related to the device's configuration, potential vulnerabilities and mitigation options.
Recommendation 2 We recommend that the PHSA identify all hardware and software on its medical device networks and their configurations.	**Not completed** (Intend to complete)	PHSA is addressing this recommendation through both procedural controls and the deployment of additional technical tools in the environment to provide visibility to biomedical, IT and software assets. New procedures and workflows have been developed to clearly define steps to be taken by PHSA in managing biomedical devices throughout the lifecycle (from acquisition to maintenance to disposal). Additionally, PHSA is deploying dedicated tools to enable real-time visibility to all connected biomedical devices.
Recommendation 3 We recommend that the PHSA monitor all systems and devices on its medical device networks to identify and act on vulnerabilities.	**Not completed** (Intend to complete)	PHSA has acquired and deployed new tools to provide visibility for all medical devices and IT assets on the current network. These tools provide real-time information regarding vulnerabilities on biomedical devices, and also support enhanced risk assessment and risk ranking based on the type of device, its configuration and the severity of the vulnerabilities identified, among other parameters. This information will be utilized to plan risk-based remediation, according to PHSA's updated vulnerability management program and procedures.
Recommendation 4 We recommend that the PHSA control all administrative access to systems and devices on its medical device networks.	**Not completed** (Intend to complete)	PHSA has implemented new procedures for the review and validation of administrative accounts for biomedical systems and associated IT assets. Where possible, PHSA has changed default passwords on biomedical devices and is leveraging a vaulting solution to manage these passwords on a go forward basis. PHSA is also implementing new tools that will require all external, non-PHSA users (e.g., vendors) and all internal administrative users to utilize multi-factor authentication when connecting to biomedical devices. The organization is in the process of implementing monitoring tools to provide visibility to administrative access and updates to administrative accounts.

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

49

Review Report: Vancouver Community College: Executive Compensation Disclosures (2021)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report by the Vancouver Community College (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the *Vancouver Community College: Executive Compensation Disclosures* Audit (March 2021) as of November 30, 2022.

Management's Responsibility

Management is responsible for the information in the Report and for ensuring it is free of material misstatement by providing a faithful representation of:

1. The status of each recommendation at November 30, 2022.
2. A written summary describing the context and status of the recommendation.

Faithful representation means the progress report is relevant, reliable, and understandable.

- **Relevant** means the information is presented in a manner that helps report users assess the accountability of the entity in addressing the findings that led to the recommendation.
- **Reliable** means the descriptions are accurate, complete, verifiable, and neutral (free of bias).
- **Understandable** means the information is clearly and simply stated for report users.

Practitioner's Responsibility

Our responsibility is to express a conclusion on management's faithful representation of the Report based on our review.

We conducted this limited assurance engagement under the authority of section 11(8) of the *Auditor General Act* and in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance.*

The procedures performed in a limited assurance engagement, or review, vary in nature and timing from, and are less in extent than for a reasonable assurance engagement, or audit. Consequently, the level of assurance obtained in a review engagement is substantially lower than the assurance that would have been obtained had an audit been performed. Accordingly, we do not express an audit opinion on the Report. We performed procedures, primarily consisting of inquiry, research, and analysis as appropriate, and evaluating the information obtained.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: May 7, 2023

Michael A. Pickup, FCPA, FCA
Auditor General of British Columbia
Victoria, BC

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

50

Progress Report: Vancouver Community College: Executive Compensation Disclosures Audit (March 2021)

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 1 We recommend that VCC evaluate its approach to preparing the expenses part of FIA disclosures for potential reporting gaps that could prevent complete and accurate expense reporting.	**Completed**	VCC has evaluated its approach to preparing the expense part of the FIA disclosure. VCC assessed the impact of its current approach, determined what works and what doesn't, and identified areas for improvement. The management team (CFO, Associate Directors, and Managers) at VCC's Finance Department meets every two weeks to discuss various operational and strategic initiatives. On multiple occasions in 2021, the team evaluated and discussed SOFI reporting practices as well as the areas that can be improved. VCC also reached out to a few other Post Secondary Institutions to understand how they dealt with these issues. VCC learned that there is a feature available in the C card expense reconciliation platform that allows users to identify if particular expenses are SOFIable or not. The management team discussed this option and decided to adopt this feature since C card expenses are recorded by users, not by AP staff. During the evaluation process, we recognized that all accounts need to be reviewed since C card expenses are coded by users, not by AP staff so there could be errors. As a result of the evaluation, it was determined that changes were required to improve the process and approach. First, VCC ensures that AP staff are trained to use the right accounts codes when expenses and invoices are entered into the system to capture all SOFIable expenses. Second, for C card transactions, the data for all C card transactions for all accounts used by C card holders are generated and each transaction will be reviewed. VCC has provided training to the C card users to properly declare SOFIable expenses when they are recorded in the C card reconciliation platform. VCC is evaluating and reviewing its preparation process each year and is making modifications as necessary after the initial implementation, so it remains relevant and effective.
Recommendation 2 We recommend that VCC compare FIA and PSEA disclosure calculations to identify any potential errors or omissions early in the process.	**Completed**	VCC implemented a standard practice of reconciling any potential errors or omissions from PSEA (May) and FIA disclosure (September). VCC prepares the PSEA (May) and FIA disclosure (September). A final reconciliation and identification of variances between the two remuneration disclosures is completed by the end of September. It is reviewed and approved by the CFO.

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

51

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 3 We recommend that VCC document its approach to preparing FIA and PSEA disclosures and develop guidance and procedures for staff.	**Completed**	VCC assessed and reviewed each step to preparing both the PSEA and FIA disclosures. VCC developed standard operating procedures and guidelines for both the PSEA and FIA disclosures to ensure internal controls are in place. The scope and purpose were identified to provide additional guidance to staff so they understand the expected outcome. Current practice and working files have been reviewed and best practices were also discussed to help identify gaps in the current knowledge and areas where additional guidance may be needed. Draft procedures were prepared to include examples to illustrate the guidance and they were approved by the CFO and the Senior Team. The new procedures are monitored and evaluated regularly to ensure that they remain relevant and effective.
Recommendation 4 We recommend that VCC require supervisors to confirm in writing that they have reviewed the support for draft FIA and PSEA disclosures before submitting them for board approval.	**Completed**	VCC implemented steps to ensure that the appropriate management leader reviews and approves the supporting documents and checklists for both the PSEA and the FIA disclosures. In the past, the approval process obtained approvals through email but now VCC requires that the supporting documents including the FIA checklist need to be signed and approved by the CFO electronically. PSEA disclosure and all FIA disclosure schedules are prepared by managers in Finance and are required to be reviewed by the Associate Director, Finance, and both disclosures are reviewed and required to be approved by the CFO. Once they are approved, the complete SOFI package is presented to the Finance and Audit Committee which recommends approval to the Board of Governors, after which it is submitted to the Ministry of Post-Secondary Education and Future Skills. The PSEA disclosure is approved by the Human Resources Committee at the Board of Governors then is submitted to the PSEA.

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

52

Review Report: Avalanche Safety on Provincial Highways (2021)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report by the Ministry of Transportation (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from *Avalanche Safety on Provincial Highways* (2021) as of November 30, 2022.

Management's Responsibility

Management is responsible for the information in the Report and for ensuring it is free of material misstatement by providing a faithful representation of:

1. The status of each recommendation at November 30, 2022.
2. A written summary describing the context and status of the recommendation.

Faithful representation means the progress report is relevant, reliable, and understandable.

- **Relevant** means the information is presented in a manner that helps report users assess the accountability of the entity in addressing the findings that led to the recommendation.
- **Reliable** means the descriptions are accurate, complete, verifiable, and neutral (free of bias).
- **Understandable** means the information is clearly and simply stated for report users.

Practitioner's Responsibility

Our responsibility is to express a conclusion on management's faithful representation of the Report based on our review.

We conducted this limited assurance engagement under the authority of section 11(8) of the *Auditor General Act* and in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance*.

The procedures performed in a limited assurance engagement, or review, vary in nature and timing from, and are less in extent than for a reasonable assurance engagement, or audit. Consequently, the level of assurance obtained in a review engagement is substantially lower than the assurance that would have been obtained had an audit been performed. Accordingly, we do not express an audit opinion on the Report. We performed procedures, primarily consisting of inquiry, research, and analysis as appropriate, and evaluating the information obtained.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: April 30, 2023

Michael A. Pickup, FCPA, FCA
Auditor General of British Columbia
Victoria, BC

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

53

Progress Report: Avalanche Safety on Provincial Highways (2021)

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 1 We recommend that the Ministry update its records for avalanche paths that pose a risk to highway users, and implement a schedule to periodically update this information.	**Completed**	The Ministry has reviewed and updated our records for all identified highway effecting avalanche paths. Avalanche path record updates are 100% complete. An update to the Avalanche Safety Plan has been made requiring the District and Regional Avalanche Program Supervisors to review and update avalanche path information at a minimum frequency of once every 5 years, or as required due to a significant change in avalanche path characteristics that changes the size and frequency of avalanches that may affect the highway.
Recommendation 2 We recommend that the Ministry decide whether the avalanche safety program has the head office staff it needs to effectively oversee avalanche control activities.	**Completed**	The Ministry has completed a review of our Head Office staffing needs to effectively oversee avalanche control activities. As a result of this review, the Ministry has added one full time Senior Avalanche Officer and one seasonal (winter) Avalanche Technician.
Recommendation 3 We recommend that the Ministry identify avalanche control infrastructure investment needs in a long-term provincial plan based on avalanche safety program objectives.	**Not Completed** (Intend to complete)	The Ministry has initiated a project to develop a long-term provincial plan to identify avalanche control and avalanche risk mitigation projects based on avalanche safety program objectives. The Ministry's work plan is on schedule and this recommendation will be completed by Summer 2023.
Recommendation 4 We recommend that the Ministry update the provincewide avalanche hazard index, or a similar tool, to ensure that future capital projects mitigate the most significant risks to highway safety and reliability.	**Not Completed** (Intend to complete)	The updated Avalanche Hazard Index Project is expected to be completed this fall with a final report to be submitted to the Ministry by December 15th, 2022. This project is on schedule to be completed on time as indicated in our Ministry's response to this recommendation in the OAG's Avalanche Safety Audit.
Recommendation 5 We recommend that the Ministry record all incident data.	**Completed**	The Ministry's avalanche incident documentation procedures have been reviewed and updated. All avalanche incidents are now being recorded in the Snow Avalanche and Weather Systems (SAWS) database. Updated avalanche incident documentation requirements have been implemented (Avalanche Safety Plan section 8.0).
Recommendation 6 We recommend that the Ministry track and follow up on incident report recommendations to ensure that actions have been considered or taken.	**Completed**	The Ministry's avalanche incident tracking and follow up procedures have been reviewed and updated. This updated process will ensure incident tracking and follow-up incident report recommendations have been considered or taken. Updated avalanche incident documentation requirements have been implemented (Avalanche Safety Plan section 8.0).

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

54

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 7 We recommend that the Ministry complete the Weather Services Transformation Project, or implement a similar project, to streamline and improve avalanche data collection.	**Not Completed** (Intend to complete)	The Weather Services Transformation Project delivered the latest version of the Snow Avalanche and Weather System (SAWSx version 3.0) to Production on November 24, 2022. Further Avalanche capabilities planned for delivery by FYE 2022-2023 include the ability to record artificially-triggered avalanches, road closures and associated phased avalanche events. Beyond FYE 2022-2023, planned scope to be delivered within the next 3-4 years includes avalanche hazard level assessment, hazard forecast generation/publication, control missions, control supplies and equipment management, incident management, interactions with external systems (OnScene, InfoEx), atlas updates (avalanche, fieldwork), templates and personalization.
Recommendation 8 We recommend that the Ministry define performance measures, set targets and monitor its performance against avalanche safety program objectives and intended outcomes.	**Not Completed** (Intend to complete)	The Ministry is working on specific performance measures, targets and performance monitoring for the Avalanche Safety Program based on program objectives and intended outcomes. The Ministry's work plan is on schedule and this recommendation is scheduled to be completed in the Fall of 2023.

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

55

Review Report: Management of the Conservation Lands Program (2021)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report by the Ministry of Water, Land and Resource Stewardship (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the *Management of the Conservation Lands Program* (2021) as of November 30, 2022.

Management's Responsibility

Management is responsible for the information in the Report and for ensuring it is free of material misstatement by providing a faithful representation of:

1. The status of each recommendation at November 30, 2022.
2. A written summary describing the context and status of the recommendation.

Faithful representation means the progress report is relevant, reliable, and understandable.

- **Relevant** means the information is presented in a manner that helps report users assess the accountability of the entity in addressing the findings that led to the recommendation.
- **Reliable** means the descriptions are accurate, complete, verifiable, and neutral (free of bias).
- **Understandable** means the information is clearly and simply stated for report users.

Practitioner's Responsibility

Our responsibility is to express a conclusion on management's faithful representation of the Report based on our review.

We conducted this limited assurance engagement under the authority of section 11(8) of the *Auditor General Act* and in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance.*

The procedures performed in a limited assurance engagement, or review, vary in nature and timing from, and are less in extent than for a reasonable assurance engagement, or audit. Consequently, the level of assurance obtained in a review engagement is substantially lower than the assurance that would have been obtained had an audit been performed. Accordingly, we do not express an audit opinion on the Report. We performed procedures, primarily consisting of inquiry, research, and analysis as appropriate, and evaluating the information obtained.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: May 7, 2023

Michael A. Pickup, FCPA, FCA
Auditor General of British Columbia
Victoria, BC

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

56

Progress Report: Management of the Conservation Lands Program (2021)

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 1 We recommend that provincial and regional staff work with conservation partners to establish a shared list of provincial and regional priority habitats for the program.	**Not Completed** (Intend to complete)	Provincial and regional program staff, in cooperation with conservation partners, are working to determine how to best prioritize habitats. This will be aligned with the strategic plan being developed for the program overall. Selection of areas for designation will be done at the regional level in partnership with First Nations.
Recommendation 2 We recommend that provincial and regional staff work with conservation partners, including Indigenous peoples, to develop and implement a provincial strategic plan for the program, including goals, objectives, outcomes, performance measures and targets.	**Not Completed** (Intend to complete)	The strategic plan for the Conservation Lands Program is well underway. Provincial program staff have hired a consultant to support the process and input has been sought and received from members of the Minister's Wildlife Advisory Council, the First Nations – BC Wildlife and Habitat Conservation Forum and the Conservation Lands Partner Program. We are in the process of adding Indigenous Technical Advisors (ITAs) to the consultant team to support writing the plan. A first draft of the plan is due to be completed this winter, and the goal is to complete the plan by June 2023.
Recommendation 3 We recommend that the ministry clarify the purpose of non-administered conservation lands and provide direction to the regions regarding how these lands should be secured and maintained.	**Not Completed** (Intend to complete)	Policy guidance on the purpose of non-administered conservation lands (designations under Section 15, 16 or 17 of the Land Act for fish and wildlife management purposes) has not yet been developed. The recently completed Land Act Reserve/Withdrawal Cleanup project included a review of non-administered lands. This project resulted in increased knowledge and understanding of the suite of designations, which will inform guidance moving forward.
Recommendation 4 We recommend that the ministry include specific direction for staff to collaborate with Indigenous peoples in the provincial strategic plan for the program.	**Not Completed** (Intend to complete)	The strategic plan for the Conservation Lands Program is well underway and will include specific direction for staff to collaborate with Indigenous peoples in the program. We have hired a consultant to support the process and input has been sought and received from members of the Minister's Wildlife Advisory Council, the First Nations – BC Wildlife and Habitat Conservation Forum and the Conservation Lands Partner Program. We are in the process of adding Indigenous Technical Advisors to the consultant team to support the plan development. A first draft of the plan is due to be completed this fall, and the goal is to complete the plan by June 2023.
Recommendation 5 We recommend that the regions ensure that all wildlife management areas have current and approved management plans.	**Not Completed** (Intend to complete)	Provincial program staff have developed a new Management Direction Statement template as an option for management planning for Wildlife Management Areas (WMAs) and other administered conservation lands. This option is currently being trialed for use and further guidance will be provided moving forward. Provincial and regional staff will continue to develop priorities for WMA management planning and develop a schedule for completion.
Recommendation 6 We recommend that provincial and regional staff work with the Compliance and Enforcement Branch and the Conservation Officer Service to develop a strategy to reduce unauthorized use in the most at-risk administered conservation lands.	**Not Completed** (Intend to complete)	Some progress has been made on this recommendation; however, more work is needed. The Compliance and Enforcement Branch (CEB) 2022/23 Operational Priorities have prioritized conservation lands for any reports of unauthorized use and occupation of Crown land. Regional program staff have made efforts to address some longstanding compliance issues.

Office of the Auditor General of B.C. July 2023 Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

57

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 7 We recommend that the ministry complete the Overlap of Conservation Lands and Range Act Tenures Project, including resolving all incompatible overlaps and developing direction regarding where and under what conditions Range Act tenures should be issued on administered conservation lands.	**Not Completed** (Intend to complete)	Provincial program staff have completed a review of all remaining unresolved overlaps and updated information on file. A draft work plan has been developed to resolve all remaining overlaps which are currently being considered. Once a work plan is completed and endorsed, provincial and regional program staff will consult with the Nature Trust of BC, Ducks Unlimited Canada, and the Habitat Conservation Trust Foundation on implementation, as appropriate.
Recommendation 8 We recommend that provincial and regional staff develop and implement a system to track infrastructure on conservation lands, including the dams managed by Ducks Unlimited Canada.	**Not Completed** (Intend to complete)	Provincial program staff have started a project in partnership with Ducks Unlimited Canada to update our inventory of dams and water controls structures on conservation lands. This project is now underway and scheduled to be completed in March 2023. The next focus will be to consider all other kinds of infrastructure and how to track it moving forward. This will include consideration on whether a formal infrastructure policy is warranted.
Recommendation 9 We recommend that provincial and regional staff work with Crown Lands Registry and GeoBC staff to coordinate updates to the program's three key inventory sources.	**Not Completed** (Intend to complete)	Progress has been made to update and align information on non-administered conservation lands in both the Crown Land Registry and the GeoBC Conservation Lands Layer. The next focus will be looking at how administered conservation lands are tracked in the Crown Lands Registry and making updates. We will also consider the Conservation Lands Database function and how to effectively manage information moving forward.
Recommendation 10 We recommend that provincial and regional staff work with Crown Lands Registry staff to correct the inaccurate tracking of non-administered conservation lands and develop a method to accurately track this information.	**Not Completed** (Intend to complete)	Non-administered conservation lands designations were reviewed as part of the Land Act Reserve Withdrawal Clean-up project initiated by the Lands Branch. This work resulted in up-to-date and accurate records for non-administered conservation lands for 6 of 8 regions. Further action on this recommendation will follow the completion of guidance on the purpose of non-administered conservation lands under recommendation 3. Once that guidance is complete, Land Act withdrawals for fish and wildlife management purposes should be reviewed to determine which should be included as non-administered conservation lands, and records updated as appropriate.
Recommendation 11 We recommend that provincial and regional staff: a) monitor for effectiveness using performance measures and targets from the provincial strategic plan; and b) report publicly on the program's progress, at both the provincial and regional level.	**Not Completed** (Intend to complete)	The development of a strategic plan for the Conservation Lands Program is well underway with the support of a consultant and current drafts of the plan include performance measures and targets.

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

58

Review Report: Community Living BC's Framework for Monitoring Home Sharing Providers (2021)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report by Community Living BC (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the audit of *Community Living BC's Framework for Monitoring Home Sharing Providers* (2021) as of November 30, 2022.

Management's Responsibility

Management is responsible for the information in the Report and for ensuring it is free of material misstatement by providing a faithful representation of:

1. The status of each recommendation at November 30, 2022.
2. A written summary describing the context and status of the recommendation.

Faithful representation means the progress report is relevant, reliable, and understandable.

- **Relevant** means the information is presented in a manner that helps report users assess the accountability of the entity in addressing the findings that led to the recommendation.
- **Reliable** means the descriptions are accurate, complete, verifiable, and neutral (free of bias).
- **Understandable** means the information is clearly and simply stated for report users.

Practitioner's Responsibility

Our responsibility is to express a conclusion on management's faithful representation of the Report based on our review.

We conducted this limited assurance engagement under the authority of section 11(8) of the *Auditor General Act* and in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance.*

The procedures performed in a limited assurance engagement, or review, vary in nature and timing from, and are less in extent than for a reasonable assurance engagement, or audit. Consequently, the level of assurance obtained in a review engagement is substantially lower than the assurance that would have been obtained had an audit been performed. Accordingly, we do not express an audit opinion on the Report. We performed procedures, primarily consisting of inquiry, research, and analysis as appropriate, and evaluating the information obtained.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: May 7, 2023

Michael A. Pickup, FCPA, FCA
Auditor General of British Columbia
Victoria, BC

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

59

Progress Report: Community Living BC's Framework for Monitoring Home Sharing Providers (2021)

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 1 We recommend that CLBC define what home sharing providers must do to further the quality-of-life outcomes stated in its contracts and define how CLBC staff should verify compliance.	**Completed**	CLBC updated its Standards for Home Sharing to include quality of life outcomes that align with CLBC's Quality-of-Life Framework. Home sharing providers must achieve these standards to further the quality-of-life outcomes as stated in contracts. CLBC introduced new Standards for the Coordination of Home Sharing to define the expectations for coordination and oversite that service providers must have over their network of home sharing providers to ensure accountable services and successful outcomes for individuals. Both sets of standards have been incorporated into CLBC's monitoring framework. CLBC staff verify compliance that coordinating agencies are monitoring home sharing providers to ensure they are meeting contractual expectations.
Recommendation 2 We recommend that CLBC ensure that its monitoring framework enables staff to verify that home sharing providers align their services with quality-of- life outcomes and comply with all standards and service requirements stated in its contracts.	**Not Completed** (Intend to complete)	The revised Monitoring Framework for Home Sharing provides guidance and tools to support CLBC staff in their oversite of home sharing. CLBC staff utilize the monitoring tools to document, measure and verify that coordinating agencies are meeting the Standards for the Coordination of Home Sharing. This includes evaluating the coordinating agency's monitoring to verify that their contracted home sharing providers are meeting contractual requirements and service outcome expectations that are clearly defined in the Standards for Home Sharing. CLBC is in the process of transitioning remaining direct-contracted home sharing providers to coordinating agencies so that agencies will oversee the compliance to all standards and service requirements for the program of home sharing providers.
Recommendation 3 We recommend that CLBC implement policies and procedures that enable it to verify that home sharing agencies are monitoring home sharing providers against the contracted quality-of-life outcomes, standards, and service requirements.	**Completed**	Updated policies and procedures set out expectations for verifying and documenting compliance against the contracted quality-of-life outcomes, standards and service requirements. The Standards for the Coordination of Shared Living ensure clarity on expectations for both CLBC staff monitoring the agencies, and the agency that is monitoring the home sharing program. The Standards for Home Sharing are aligned with the quality-of life framework and provide clear, measurable service expectations for the individual home sharing providers within the home sharing program. As indicated in recommendation #1, CLBC quality-of-life outcomes are now built into our standards. CLBC updated the Monitoring Framework and Practice Guide for CLBC Staff, related policies, and introduced program specific monitoring tools and resources. These policies and procedures along with training, communication, and change management plans provide CLBC staff with the knowledge, skills, and ability to ensure timely verification of compliance with the standards and all service requirements through monitoring activities.

Office of the Auditor General of B.C. July 2023 Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

60

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 4 We recommend that CLBC ensure that it has accurate and complete data on on-site monitoring visits, follow-up activities and critical incident response.	**Completed**	CLBC has invested in technical systems to ensure accurate and complete data on onsite monitoring visits, follow-up activities, and critical incident response. CLBC introduced a new data system for tracking monitoring compliance in May 2020. CLBC produces comprehensive monitoring reports at minimum quarterly, which includes tracking of monitoring activities, follow up activities, and outcomes which supports data analysis at the service provider level and CLBC regional operations level. CLBC updated the electronic tracking system for Critical Incidents which launched on March 31, 2022, to include the date Critical Incident Reports are received so that data quality reports can accurately include whether follow up occurred within timelines.
Recommendation 5 We recommend that CLBC ensure staff complete on-site visits, follow-up, and critical incident response, consistent with its policy requirements.	**Not Completed** (Intend to complete)	CLBC has implemented measures to ensure that staff are performing monitoring and critical incident follow-up activities consistent with policy requirements. The measures include an enhanced monitoring framework and clarity on expectations, additional staffing to support the completion of monitoring and oversite, auditing of work, and through utilization of corporate reports generated from the updated electronic critical incident tracking system and the electronic monitoring tracking system. CLBC has invested in staffing to ensure that monitoring is completed to policy through 10 new analysts, an additional Quality Assurance Practice Analyst, and the creation of the Provincial Program Coordinator: Home Sharing role. For the 2021/2022 fiscal year, 77% of the visits were completed within 15 months of the last visit (as compared to 35% in the audit sample) and 82% of letters were sent on time (as compared to 48% in the audit sample). CLBC continues to address workforce planning issues and to further develop effective and efficient monitoring processes to enhance these results in the 2022/23 fiscal year.

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

61

Review Report: Oversight of Dam Safety in British Columbia (2021)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report by the Ministry of Forests (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the *Oversight of Dam Safety in British Columbia* (2021) as of November 30, 2022.

Management's Responsibility

Management is responsible for the information in the Report and for ensuring it is free of material misstatement by providing a faithful representation of:

1. The status of each recommendation at November 30, 2022.
2. A written summary describing the context and status of the recommendation.

Faithful representation means the progress report is relevant, reliable, and understandable.

- **Relevant** means the information is presented in a manner that helps report users assess the accountability of the entity in addressing the findings that led to the recommendation.
- **Reliable** means the descriptions are accurate, complete, verifiable, and neutral (free of bias).
- **Understandable** means the information is clearly and simply stated for report users.

Practitioner's Responsibility

Our responsibility is to express a conclusion on management's faithful representation of the Report based on our review.

We conducted this limited assurance engagement under the authority of section 11(8) of the *Auditor General Act* and in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance*.

The procedures performed in a limited assurance engagement, or review, vary in nature and timing from, and are less in extent than for a reasonable assurance engagement, or audit. Consequently, the level of assurance obtained in a review engagement is substantially lower than the assurance that would have been obtained had an audit been performed. Accordingly, we do not express an audit opinion on the Report. We performed procedures, primarily consisting of inquiry, research, and analysis as appropriate, and evaluating the information obtained.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: April 16, 2023

Michael A. Pickup, FCPA, FCA
Auditor General of British Columbia
Victoria, BC

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

62

Progress Report: Oversight of Dam Safety in British Columbia (2021)

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 1 We recommend that the ministry inform all dam owners of their regulatory responsibilities and encourage them to take dam safety training.	**Completed**	The Dam Safety Section (DSS) has undertaken a series of measures to inform dam owners of their regulatory responsibilities including: ▪ Development of three informational bulletins • "Low & Significant Consequence Dams – Responsibilities Under the Dam Safety Regulation", • "How to Re-determine Dam Classification in British Columbia", and • "Application of the Dam Safety Regulation". These bulletins have been distributed to dam owners: • as part of the annual water rental fees mailouts; • through email (where available) for low and significant consequence dams; • included in the Annual Compliance Status Report mailout, and; • posted on the Dam Safety website; The DSS continues to develop new training modules with external contractors for educating dam owners of all consequence classification dams. This coming year, a new live webinar is being added to inform dam owners on their responsibility for the annual redetermination of their dam's failure consequence classification. This adds to the list of training opportunities facilitated by the DSS, either as in-person workshops, live webinars or self-directed on-line training made available to dam owners. The DSS recently purchased a pop-up booth to be used at trade events that have ties to dam owners, with the intent to increase our outreach opportunities. Two new partnerships have been established with the BC Real Estate Association and the UBCM membership. These partnerships are expected to provide an opportunity to better reach dam owners to raise awareness and deliver training.

Office of the Auditor General of B.C. July 2023 Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

63

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 2 We recommend that the ministry implement risk-based processes to identify unauthorized dams and dams missing from the dam safety database.	**Not completed** (Intend to complete)	A pilot project was initiated employing LiDAR technology for dam detection. The project evaluated 8,500 km2 of the province's most heavily populated terrain, detecting 6 new regulated dams and matching 220 known existing dams. The effectiveness of this pilot has been determined to be 84%. Dam safety officers (DSOs) have also been provided with training to use LiDAR for detecting and characterizing dams in other areas they feel warrants a search. The DSS will extend the search areas in 2023. OAG identified 218 dams from a search of the E-Licensing database that were missing from the corresponding E-Licensing dam safety module. Dam safety staff reviewed the results and determined that of the 218 dams: ▪ 36% exist in the E-Licensing dam safety module as regulated dams under a different water licence; ▪ 16% appear to be minor dams (not regulated) and as such will not be included in E-Licensing dam safety module; ▪ 11% appear to be regulated dams but will need further verification prior to being entered into E-licensing dam safety module; ▪ 15% could not be confirmed through records and imagery review, and require further work such as ground verification; and, ▪ 22% of the dams identified from water licence records showed the water licence record was outdated and superseded by other records in E-licensing, were structures not regulated under the Dam Safety Regulation, or insufficient information was available to conclude whether a dam was built. The DSS is planning to confirm all identified missing dams in the next field season (2023) when conditions allow. The DSS concludes that we have a strong understanding of dams throughout the province that is being improved by the remote sensing analysis and database cross referencing. Continuous vigilance is required to ensure the level of awareness is maintained.

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

64

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 3 We recommend that the ministry improve the quality of information in the dam safety database so the ministry can efficiently monitor and enforce compliance with the regulation.	**Not completed** (Intend to complete)	The DSS has evaluated all information within the database to determine its intended use and current functionality. We have defined critically important information that DSOs use to determine regulatory compliance and adequately respond to emergencies. The process of having DSOs populate these "Key Fields" has begun. Key fields are grouped according to consequence classification and range from 30-45 fields. Current estimates for the percent population of key fields in the dam safety database is 80-85%. DSOs are working to populate the remaining missing fields. Work is underway to allow for the exporting of all key fields from the database to further support the development of program "dashboards" that are to be used as a tool to quickly assess compliance of any dam owner. In support of E-Licensing, preliminary Power BI dashboards have been developed that give DSOs a holistic / geographic perspective of their work portfolio to: ▪ Set objectives; ▪ Recognize trends; ▪ Monitor Key Performance Indicators; ▪ Automate reporting. The dashboards provide a simple snapshot of the current state of a portfolio of dams for each DSO and of the entire program. DSOs will be encouraged to regularly refer to the dashboard to assist in prioritizing workload.
Recommendation 4 We recommend that the ministry improve processes to promptly and consistently review dam owner compliance with the regulation.	**Not completed** (Intend to complete)	The DSS' past inability to promptly and consistently review dam owner compliance has been largely attributed to a lack of staff resourcing. Following the release of the OAG's findings, the DSS was provided with an additional 5 FTEs. One of these positions is for the hiring of a senior dam safety engineer who will be dedicated to managing program C&E initiatives. This competition is in progress. This position will lead: ▪ A review of the "Strategy and Procedures for Compliance and Enforcement (2014)"; ▪ A review of the current MOU with Compliance & Enforcement Branch of Ministry of Forests; ▪ A review of the Dam Safety Compliance and Enforcement Policy (2015)"; and, ▪ Discussions with the water allocation group on how best to leverage the Water Sustainability Act's section 94 - Suspension and cancellation of rights and permissions as a tool to achieve dam owner compliance. To aid in the review of dam owner compliance, Power BI dashboards (referred to in response to recommendation #3) will be used to monitor dam owner compliance. Each DSO has been provided a dashboard for their portfolio of dams to help better analyze data and make data-driven decisions to inform compliance led actions. These steps will better help the program track and address compliance.

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

65

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 5 We recommend that the ministry review risks and determine: the appropriate frequency for dam safety audits an appropriate process to periodically verify classification for low-consequence dams.	**Not completed** (Intend to complete)	A two-year phased approach is being taken for this recommendation. This year, the DSS contracted the Association of State Dam Safety Officials (ASDSO) to undertake a technical peer review of our entire program. This review was completed, and the results will be used to help inform the DSS on how to improve the program, including audit frequency and risk-informed approaches. The next step will be to review the Dam Safety Audit Program (2013) policy with consideration of ASDSO recommendations and the anticipated increase to staffing levels to best achieve a balance of risk-informed audit frequencies with the incorporation of low-consequence dam audits. One of the new 5 FTEs is earmarked for a Data and Geomatics Specialist. This position, in addition to ensuring the completeness and accuracy of the dam safety database through automated processes and the further development of dashboards, will also develop tools to remotely assess preliminary dam failure consequence classification for the evaluation of low-consequence dams. A randomized ground-based audit of low-consequence dams is being proposed in 2023 but may not be implemented until appropriate regional staffing levels are achieved.
Recommendation 6 We recommend that the ministry strengthen accountability mechanisms for central staff to lead regional staff in achieving consistent and timely oversight of dam safety.	**Not completed** (Intend to complete)	Several actions have been proposed, beginning in the 2023 calendar year, including: ▪ Semi-annual meetings between the Head of the DSS and regional dam safety officers and their managers to determine resourcing needs and identify program priorities; ▪ Development of a MOU between the central DSS and the regions to better identify program deliverables and staff accountabilities; ▪ Explore options and implications for centralizing the DSS within the current ministry structure; ▪ Conduct periodic reviews of the regional dam safety officers deliverables for consistency and completeness. Performance challenges are expected to continue if staff levels remain unchanged and regional DSOs are called to undertake additional duties such as flood response. Following review of the options presented, we will be better informed to respond to recommendation #6.
Recommendation 7 We recommend that the ministry implement processes to efficiently monitor compliance and enforcement activities.	**Not completed** (Intend to complete)	This recommendation partners with recommendation # 4, "*...that the ministry improve processes to promptly and consistently review dam owner compliance with the regulation*". Part of the role of the Senior Dam Engineer, C&E Specialist will be to streamline the current processes for monitoring and addressing compliance and enforcement. This will begin in earnest in the coming year and will focus on more efficient means of monitoring compliance and enforcement activities. As discussed in the response to recommendation #4, the DSS have developed a Power BI dashboard to more easily identify dam owners that are in a non-compliance position. Additional work is anticipated to automate the process and better define critical non-compliances once the Data and Geomatics Specialist has been hired.

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

66

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 8 We recommend that the ministry evaluate staffing needs to meet oversight objectives, and staff accordingly.	**Not completed** (Intend to complete)	In response to this recommendation the DSS has been provided with an increase of 5 FTEs. The process to fill these positions started early in the 2022 year. ▪ As of November 30, 2022 one of the positions was filled internally from the DSS ▪ The Data and Geomatics Specialist position is presently in the competition process with expectations for hiring prior to years end. ▪ The competition C&E specialist is being posted. ▪ The remaining three positions are anticipated to be posted in January 2023. Once full staffing levels are achieved, it is expected that headquarters will be better positioned to address program deliverables. Increased staffing levels for regional dam safety officers has not yet been addressed. It will form part of the dialogue with Regional management along with recommendation #6.
Recommendation 9 We recommend that the ministry develop and report on performance measures and targets that adequately show the effectiveness of the ministry's oversight of dam safety.	**Not completed** (Intend to complete)	Annual reporting to the public will continue with a renewed emphasis on ensuring clear performance measurables and targets that reflect how the ministry's oversight on dam safety being achieved. The development of KPIs is linked with the response to the other recommendations. We are planning on having KPIs in place for 2023. The process being followed includes: ▪ A thorough review of our program's mission statement, goals, objectives to better measure program successes. ▪ Completing data gaps within the database (E-Licensing). ▪ Review of the comments and recommendations from both the OAG and ASDSO reports to ensure all targets are adequately identified and measured. ▪ Key performance indicators will be summarized through the Power BI dashboards to better inform DSOs they're effectiveness. ▪ Reporting out of the program's metrics will continue to occur in the BC Dam Safety program's Annual Report. It's anticipated that we will complete this process in fiscal 2023/24.

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

67

Review Report: Ensuring Long-Distance Ground Transportation in Northern B.C. (2021)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report by the Ministry of Transportation and Infrastructure (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the *Ensuring Long-Distance Ground Transportation in Northern B.C.* (2021) as of November 30, 2022.

Management's Responsibility

Management is responsible for the information in the Report and for ensuring it is free of material misstatement by providing a faithful representation of:

1. The status of each recommendation at November 30, 2022.
2. A written summary describing the context and status of the recommendation.

Faithful representation means the progress report is relevant, reliable, and understandable.

- **Relevant** means the information is presented in a manner that helps report users assess the accountability of the entity in addressing the findings that led to the recommendation.
- **Reliable** means the descriptions are accurate, complete, verifiable, and neutral (free of bias).
- **Understandable** means the information is clearly and simply stated for report users.

Practitioner's Responsibility

Our responsibility is to express a conclusion on management's faithful representation of the Report based on our review.

We conducted this limited assurance engagement under the authority of section 11(8) of the *Auditor General Act* and in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance.*

The procedures performed in a limited assurance engagement, or review, vary in nature and timing from, and are less in extent than for a reasonable assurance engagement, or audit. Consequently, the level of assurance obtained in a review engagement is substantially lower than the assurance that would have been obtained had an audit been performed. Accordingly, we do not express an audit opinion on the Report. We performed procedures, primarily consisting of inquiry, research, and analysis as appropriate, and evaluating the information obtained.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: April 30, 2023

Michael A. Pickup, FCPA, FCA
Auditor General of British Columbia
Victoria, BC

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

68

Progress Report: Ensuring Long-Distance Ground Transportation in Northern B.C. (2021)

Auditor General Recommendation	Status (as of Nov. 30, 2022)	Summary
Recommendation 1 We recommend that the Ministry of Transportation and Infrastructure ensure it receives and reviews monitoring reports as set out in agreements.	**Not completed** (Intend to complete)	Northern Development Initiative Trust (NDIT) has provided two quarterly reports as of November 30, 2022. The ministry reviewed the two reports and determined they contain the information required under Schedule C of the Province's agreement with NDIT.
Recommendation 2 We recommend that the Ministry of Transportation and Infrastructure ensure that the plan for provincewide ground transportation includes options for sustainable solutions in northern B.C.	**Not completed** (Intend to complete)	The ministry continues to explore opportunities for ground transportation, including options for sustainable solutions in northern B.C. The ministry has developed a "People Movement Strategy" which has 4 phases: information gathering, gap analysis, policy development and implementation. A key action of the strategy is the development of a policy framework for rural, regional and intercity transportation. The policy framework will consider the unique needs and approaches for each region, including northern B.C. The current phase of the strategy is information gathering which includes pilot projects and engagement. The ministry is exploring new technology and service offerings (e.g., digital on demand transit) through several pilots which will inform the ministry's policy approach across the province, including northern B.C. For example, the ministry is providing $250,000 in 2023 to NDIT to partner with Pacific Western Transportation to develop the "Connected Network" project. The project includes a mobile app, website and call centre that will provide an integrated trip planning and booking service in northern B.C for various transportation services. Currently, there is no single place for people to plan and book trips in northern B.C.
Recommendation 3 We recommend that the Ministry of Transportation and Infrastructure ensure broad engagement with northern communities as part of planning for sustainable ground transportation solutions.	**Not completed** (Intend to complete)	In the fall of 2021, NDIT travelled throughout northern B.C. to engage and consult with 30 communities regarding their needs for passenger transportation. In February 2022, NDIT staff held two First Nation passenger transportation roundtables with representatives from six First Nations. In spring 2022, NDIT held public consultations in eight locations to learn more about intercity bus transportation needs. From April-June 2023, NDIT will be conducting engagement with northern communities and First Nations to better understand transportation needs and potential solutions for northern B.C. In addition, in May-June 2022, BC Transit conducted public engagement to gather feedback on the Highway 16 transit service. BC Transit is currently assessing the feedback.

Office of the Auditor General of B.C.   July 2023   Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2021)

69

Office of the
Auditor General
of British Columbia

oagbc

@oag_bc

@oag_bc

/company/oagbc

oagbc

oag.bc.ca