



Report of the Auditor General of British Columbia

To the Board of Directors of Partnerships British Columbia, and

To the Minister of Health Services;

The Minister of Finance;

The Legislative Assembly of the Province of British Columbia:

I have carried out a review to assess whether the Project Report: Achieving Value for Money: Abbotsford Regional Hospital and Cancer Centre Project prepared by Partnerships British Columbia (the Report) fairly describes the context, decisions, procurement processes and results to date of the Abbotsford Regional Hospital and Cancer Centre project.

My review was made in accordance with assurance standards recommended by the Canadian Institute of Chartered Accountants for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussions related to the information supporting the disclosures in the Report. My review was based on the criteria set out in the annex to this Review Engagement Report.

A review—which provides a moderate level of assurance—is not an audit—which provides a high, though not absolute, level of assurance. The level of assurance I can offer is based, in part, on my ability to verify information. The Report contains significant future-oriented information, which by its nature requires assumptions about future economic conditions and courses of action. Given the difficulty of obtaining sufficient, appropriate evidence to support a high level of assurance on future-oriented information, I determined that a moderate level of assurance was appropriate. Consequently, I do not express an audit opinion on the Report prepared by Partnerships British Columbia. However, I do, in the paragraph below, provide a review level of assurance.

Based on my review, nothing has come to my attention that causes me to believe that the Project Report: Achieving Value for Money: Abbotsford Regional Hospital and Cancer Centre Project does not fairly describe the context, decisions, procurement processes and results to date of the Abbotsford Regional Hospital and Cancer Centre project.

*Victoria, British Columbia
February 1, 2005*

Wayne Strelieff, FCA
Auditor General

ANNEX TO THE REPORT OF THE AUDITOR GENERAL OF BRITISH COLUMBIA

Criteria for the Review Engagement

Reporting on the context, decisions, procurement processes and results to date of the Abbotsford Regional Hospital and Cancer Centre project should be, in both content and presentation:

1. Understandable i.e., the assumptions and judgements of management are clearly stated.
2. Accurate i.e., assertions are free from significant misstatements.
3. Rational i.e., cause-effect linkages are clearly described and plausible.
4. Complete i.e., there are no significant omissions of relevant facts or cause-effect linkages.
5. Qualified appropriately i.e., uncertainties around assumptions, estimates and predictions are described appropriately.
6. Relevant i.e., the overall presentation is consistent with the report's stated objective.