



ANNUAL REPORT 2020/21

June 2021



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The Office of the Auditor General of British Columbia would like to acknowledge with respect that we conduct our work on Coast Salish territories. Primarily, this is on the Lkwungen-speaking people's (Esquimalt and Songhees) traditional lands, now known as Victoria, and the W̱SÁNEĆ people's (Pauquachin, Tsartlip, Tsawout, Tseycum) traditional lands, now known as Saanich.

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 pleasure of submitting this *Annual Report 2020/21* in fulfillment of the requirement as described in section 22 of the *Auditor General Act*.



Michael A. Pickup, FCPA, FCA
Auditor General of British Columbia
Victoria, B.C.
June 2021

ACCOUNTABILITY STATEMENT

This report reflects on the performance of our office for the 12 months ending March 31, 2021, and was prepared in accordance with the *Auditor General Act* and the [B.C. Reporting Principles](#). Fiscal assumptions and policy decisions up to June 1, 2021, have been considered in the development of this report.

I am accountable for our results and our selection of performance indicators, and for ensuring that the information is measured accurately and in a timely manner. We have identified and explained any significant limitations in the reliability of the data.

Our annual report includes estimates and interpretive statements of management's best judgement. The measures we use are consistent with our mission, goals and objectives, and we focus on aspects critical to a general audience for understanding our performance. If you require more detailed information, please [contact us](#).



Michael A. Pickup, FCPA, FCA
Auditor General of British Columbia
Victoria, B.C.
June 2021



A MESSAGE FROM THE AUDITOR GENERAL

MICHAEL A. PICKUP, FCPA, FCA
Auditor General of British Columbia

Each year, our office produces an annual report to highlight our achievements and summarize the independent assurance and trusted information we provided to assist the legislative assembly in holding government accountable. Our work contributes to improved financial reporting, programs, and services for the benefit of the people of B.C. This report is a first for me after starting my eight-year appointment as B.C.'s auditor general in July 2020.

The COVID-19 pandemic significantly affected our work and decisions this year. Not only did it rattle B.C.'s economic and social structures, but the continued effect on our day-to-day working relationships was significant. While our staff spent the large majority of the year working from home, our IT services team needed to be nimble and ensure we were equipped with the appropriate technology to work internally as well as with ministries and other public sector organizations. I cannot stress enough how proud I have been of the staff for how they have handled their work despite additional obstacles due to the pandemic.

Despite the difficulties caused by this pandemic, we remain committed to ensuring our work provides timely assurance to legislators and reflects top-of-mind issues for the people of B.C. We delivered 40 audit opinions on public sector financial statements, six performance audit reports and three information reports.

The need to adapt and change over this year has been evident, and I am proud of our staff's flexibility and commitment to the important work of our office. It is with pride and enthusiasm that I present this report.

A handwritten signature in black ink, reading "Michael A. Pickup". The signature is fluid and cursive.

Michael A. Pickup, FCPA, FCA
Auditor General of British Columbia
Victoria, B.C.
June 2021

EXTERNAL AUDITOR'S OPINION ON THE ANNUAL REPORT



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1055 West Georgia Street P.O. Box 11101
Vancouver, BC V6E 3P3 Canada

Independent Practitioner's Reasonable Assurance Report

To the Auditor General of British Columbia

We have undertaken a reasonable assurance engagement with respect to the preparation of the accompanying Annual Report (the "Annual Report") of the Office of the Auditor General of British Columbia (the "Office") for the year ended March 31, 2021 in accordance with the Performance Reporting Principles For the British Columbia Public Sector ("BC Reporting Principles"). Our observations in relation to this engagement are presented in the attached Appendix.

Management's Responsibility

Management is responsible for the preparation of the Annual Report in accordance with the BC Reporting Principles.

Management is also responsible for such internal control as management determines necessary to enable the preparation of the Annual Report to conform with the BC Reporting Principles.

Our Responsibility

Our responsibility is to express a reasonable assurance opinion on the Annual Report based on the evidence we have obtained. We conducted our reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements (CSAE) 3001, *Direct Engagements*. This standard requires that we plan and perform this engagement to obtain reasonable assurance about whether the Annual Report conforms with the BC Reporting Principles in all significant respects.

Reasonable assurance is a high level of assurance, but is not a guarantee that an engagement conducted in accordance with this standard will always detect a significant deviation when it exists. Deviations can arise from fraud or error and are considered significant if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users of our report. The nature, timing and extent of procedures selected depends on our professional judgment, including an assessment of the risks of material misstatement, whether due to fraud or error, and involves obtaining evidence about the preparation of the Annual Report in accordance with the BC Reporting Principles.

Our Independence and Quality Control

We have complied with the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.



Our Independence and Quality Control (continued)

We apply Canadian Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements* and, accordingly, maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Significant Inherent Limitations

As called for by the BC Reporting Principles, the Annual Report contains a number of representations from management concerning the appropriateness of the goals, objectives, and targets established by the Office, explanations of the adequacy of planned and actual performance, and expectations for the future. Management also represents to the extent and nature of information and key performance measures that they believe are critical and meaningful. Such representations are the opinions of management and inherently cannot be subject to independent verification. Therefore, our examination was limited to ensuring the Annual Report contains those representations called for by the BC Reporting Principles and that they are consistent, where applicable with the audited financial statements.

Opinion

In our opinion, the Annual Report of the Office for the fiscal year ended March 31, 2021 conforms in all significant respects with the BC Reporting Principles.

BDO Canada LLP

Chartered Professional Accountants

Victoria, British Columbia
June 23, 2021



Appendix to Independent Practitioner's Reasonable Assurance Report of BDO Canada LLP on the 2020/21 Annual Report

Observations by the Independent Practitioner

Principle 1 - Explain the Public Purpose Served

The Annual Report explains the Office's mission and Public purpose, as outlined in enabling legislation. It reports on the organization's two core business areas and the services/products provided. The Annual Report includes a discussion of the involvement of private sector auditors and the quality assurance measures in place. The Annual Report details the Office's clients and stakeholders, including the accountability relationship with the Legislative Assembly. Other factors related to understanding performance are identified, including independence and objectivity.

Principle 2 - Link Goals and Results

The Annual Report identifies the organization's mission, mandate, goals, objectives, and successfully explains their interrelationships. Performance indicators are reported and reflect the core substance of the objectives and focus on short-term and long-term outcomes. The Annual Report explains the variances between planned and actual results, variances from prior years' results and discusses plans to achieve targeted results in the future. The Annual Report includes a revised set of measures for future years.

Principle 3 - Focus on the Few, Critical Aspects of Performance

The Annual Report provides information to readers by focusing on key performance indicators that management feels are critical to the understanding of the operational performance of the Office. The results of performance, both financial and nonfinancial, are clearly presented. The Annual Report manages its level of detail by referring appropriately to companion documents.

Principle 4 - Relate Results to Risk and Capacity

The Annual Report examines the key risks to the Office and explains the impact of risk and the resulting critical success factors on performance results. The Annual Report addresses capacity in terms of human resources and information technology infrastructure and how these affect the ability to deliver organizational goals and objectives.

Principle 5 - Link Resources, Strategies and Results

The Annual Report highlights key financial information at an organization-wide level. Explanations are provided for variances from prior year and budgeted amounts. The Annual Report conveys efficiency through its discussions and analyses of performance indicators. Links between resources and outputs are discussed and contribute to the reader's understanding of the efficiency of operations.

Principle 6 - Provide Comparative Information

Where available the Annual Report provides comparative data in its analyses of the performance indicators.



Principle 7 - Present Credible Information, Fairly Interpreted

The Annual Report covers all key aspects of performance using measures that management feels are relevant. The report clearly identifies the data sources used to assess the performance. The Annual Report is reasonably concise, effectively uses tables and graphs to present information and avoids excessive use of specialized terminology.

Principle 8 - Disclose the Basis for Key Reporting Judgments

The Annual Report identifies the sources of information for performance indicator data. Limitations to data sources, where present, are disclosed. The Annual Report discusses the Office's confidence in the reliability of the data and reports successes and shortcomings in a fair and balanced manner.

OUR ROLE, OUR WORK AND OUR PEOPLE

Our role

The Office of the Auditor General exists to serve the legislative assembly and help them hold the Government of British Columbia accountable. In turn, the legislative assembly holds us accountable through requirements defined in our act, the *Auditor General Act*. The legislative assembly approves our budget each year, and we report annually to the legislative assembly with this, our annual report, and our service plan. The audits we perform provide independent assurance and advice on how the government is managing its responsibilities and resources for the well-being of the people of B.C.

Under the *Auditor General Act*, the auditor general has a mandate to audit the government reporting entity, which includes ministries, Crown corporations and other organizations controlled by, or accountable to, the provincial government. This includes school districts, universities, colleges, health societies and health authorities.

Our vision

A legislative assembly, government and public service that works effectively for the people of British Columbia.

Our mission

To provide independent assurance and advice to the legislative assembly, government and public service for the well-being of the people of British Columbia.

Our work

What we do

We perform two types of audits.

Financial audits are independent opinions on the financial statements of government organizations. Through these audits, we can determine if those statements are presented fairly and free of material errors, misstatements and omissions.

Performance audits provide assurance to legislators that provincial programs, services and resources are operating with efficiency, economy and effectiveness. Through these audits, we make recommendations for improvement.

We also perform a number of other assurance engagements and deliver **information reports**, such as the [Summary of COVID-19 Pandemic Funding Allocations and Other Financial Relief Measures](#), released in September 2020.

All reports and audits delivered to the [Speaker of the legislative assembly](#) are referred to the Select Standing Committee on Public Accounts (PAC). PAC supports public sector oversight through its review and consideration of our financial audit, performance audit and information reports.

Who we serve and support

- First and foremost, we serve the Legislative Assembly of British Columbia.
- Second, through the legislative assembly, we serve the people of B.C.
- Third, we support senior government officials and governing boards of Crown corporations and organizations that are accountable to the provincial government, such as school districts, universities, colleges, health societies and health authorities.

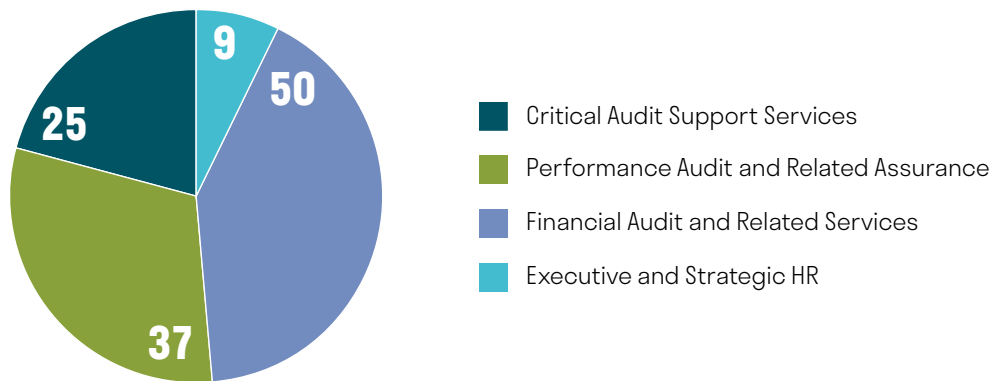


Our people

In addition to our new auditor general, appointed in July 2020, 25 people joined as new staff. As well, two people retired and 12 people left the office to pursue other options.

With the arrival of a new auditor general, the office was reorganized into three portfolios: financial audit and related services, performance audit and related assurance, and critical audit support services. These three portfolios, complemented by our strategic human resources team and executive, helped provide a foundation and structure for future planning and growth.

EXHIBIT 1: *Staffing breakdown*



TOTAL STAFF

(as of March 31, 2021)

121

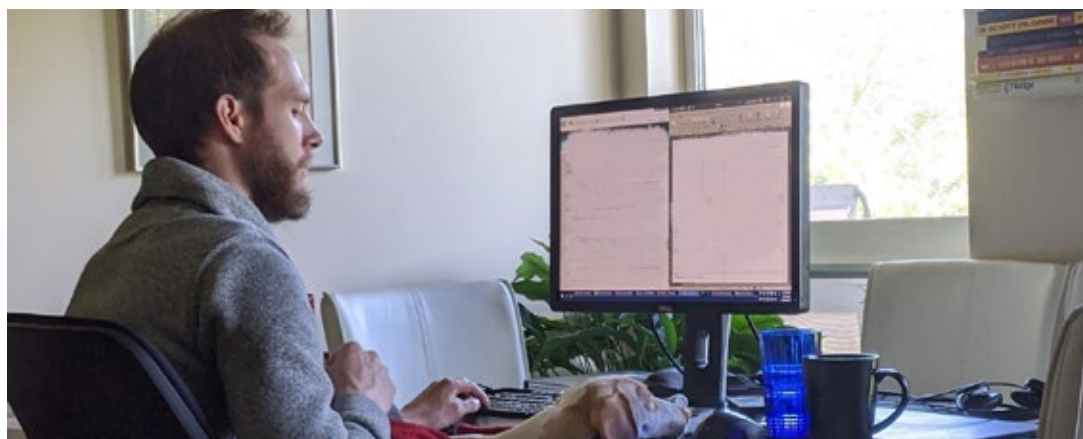


Two of our recent CPA Common Final Exam graduates, with Auditor General Michael Pickup.

During this past year, we had to be creative to find new ways to connect—using technology not only to take care of our work but also to continue to build culture and celebrate our staff.



We also had to deal with a few more office interruptions working from home!



Auditor Thom Dennett gets some work support at his makeshift home office.

OUR GOALS, OBJECTIVES AND MEASURES

This section tells the story of our achievements against commitments made in the [Service Plan 2020/21–2022/23](#) document. Our goals are what we want to achieve, our objectives are how we do it, our performance measures describe in more detail what we'd like to do, and our [key performance indicators \(KPIs\)](#) are how we measure our success against our performance measures.

The following goals, objectives and measures are intended to move us toward our vision of supporting the legislative assembly, government and public service in working effectively for the people of B.C.

Our goals

We want to be recognized as a high-performing leader in providing independent assurance and advice. Our aim, therefore, is to influence, through our actions, advice and professionalism:

- sound financial administration and financial reporting across government
- effectively governed and well-managed provincial programs, services and resources
- comprehensive public sector accountability reporting

To achieve our goals, we focus on the five key objectives described on the following pages.

Our objectives

Objective 1: Valuable assurance and advice

We will provide assurance and advice that add tangible value and help government improve programs and services.

- In addition to delivering 40 audit opinions on public sector statements and material, financial statements and claims audits,¹ six performance audit reports, and three

¹ This number includes financial statements, claims audits, FTE audits and work done with the Provincial Employees Community Services Fund where we conduct a review engagement and do not issue an independent audit report but instead issue an independent reviewer's engagement report.

information reports, we issued our updated audit coverage plans. Our *Financial Statement Audit Coverage Plan for financial statement fiscal years ending in 2022, 2023 and 2024* was published in February 2021. This is our three-year plan for determining which government entities we will audit and which will be audited by private sector firms. Our *Performance Audit Coverage Plan 2021/22 to 2022/23*, published in March 2021, presents our planned performance audits for the next two years.

- Our *Report on Financial Audit Work for the 2019/20 Fiscal Year* provides information on specific aspects of the 2019/20 Public Accounts.

Objective 2: Stakeholder focus

We will engage and involve our stakeholders in our work.

- Our service plan for 2020/21 identified a commitment to assess the impact of our external engagement strategies, but our progress in this area was stunted due to the lack of capacity on our office's communication front. In March 2021, we hired a communications manager, and by the end of summer 2021, we plan to have three more communications staff to support this work.
- We continued to meet with MLAs, government and the public service to understand issues of interest to them and how well our audit reports meet their needs—although almost all our meetings were held virtually.
- In the spring of 2021, we recruited five individuals with diverse backgrounds and lived experience to become part of an external thought leaders group of advisors to our new auditor general.

Objective 3: Trusted advisor

We will be a credible and trusted advisor to the legislature, its committees and government.

- Among others, our auditor general, deputy auditor general and chief information officer all participated in the Canadian Council of Legislative Auditors and its committees. Several staff members also actively supported the Canadian Audit and Accountability Foundation through international mentorship (Guyana) and by serving on the board for the foundation.
- We continue to monitor and respond to inquiries from MLAs, public servants and citizens, and consider these requests when developing our work plans.

- We also monitor government's self-reported assessment of progress in implementing recommendations from our reports, and we monitor the percentage of recommendations related to our financial audit work that are implemented.

Objective 4: Thriving culture

We will maintain a collaborative and supportive work environment.

- Our office introduced the 70/20/10 learning model to staff, shifting perspectives on how learning can be balanced through on-the-job lessons (experiential learning), through feedback, mentoring and coaching (social learning), and through courses (formal learning). We have also had 12 staff take up the offer for executive coaching sessions with external coaches to help with specific goals they want to achieve.
- We introduced a new performance management strategy and complemented this with learning opportunities to expand supervisory excellence.
- In response to the COVID-19 pandemic, our office supported remote working for all employees, including the introduction of new technology to maintain connection. We also enhanced our focus on well-being, resilience and mental health.

Objective 5: Productive and forward thinking

We will be an innovative, effective and efficient organization.

- The [Auditor General's Status Report](#) was a new and effective way to be accountable to the legislative assembly about the status of planned audits that were stopped or delayed.
- Our [COVID-19 pandemic funding information report](#) was the first auditor general report on COVID-19 in Canada.
- Technological developments during the pandemic have helped keep our office moving forward, and without that innovation we could have seen significant issues with delivering our work. In addition to ensuring our ability to operate a fully remote workforce and accelerating some of our IT initiatives, we have continued to use data analytics to support financial and performance audits.

Key performance measures

Performance measures help us understand whether we're achieving our objectives and, therefore, our goals. While this data doesn't tell the whole story, it is an important indicator of success and can point the way to necessary improvements. This year's report has 11 key performance indicators and targets that show how our office is progressing on commitments to increase our relevance, deliver on planned reports and ensure that staff are motivated.

Reliable performance data

We collected the performance data for this report from our internal management information systems, publicly available audit reports, and third-party data.

Our staff compiles internally generated data. Professional, third-party survey providers supply externally generated data and produce statistics on our behalf. We disclose any significant limitations in the quality of the information presented.

Performance data in this annual report is reliable and verifiable.

EXHIBIT 2: Performance measures and KPIs

Performance measure	KPI	2018/19 Actual	2019/20 Actual	2020/21 Target	2020/21 Actual
We will increase our relevance and our influence to support effectively governed and well-managed provincial programs, services and resources.	Percentage of auditees (including deputy ministers) reporting by survey that our reports and recommendations will add value to their organization (%)	63	66	90	76
Additional insight: 76% of respondents strongly agreed or agreed with this statement, 15% were neutral and 9% disagreed.					
(Same as above)	Percentage of audit report recommendations that auditees have self-reported as accepted and fully implemented within three years of publication (%)	63	54	85	68

How we measure: This KPI captures recommendations that were published between 24 and 36 months prior to the end of the fiscal year.

Performance measure	KPI	2018/19 Actual	2019/20 Actual	2020/21 Target	2020/21 Actual
We will sustain our current strong contribution to the broader public interest.	Percentage of PAC MLAs satisfied that our office is effectively delivering on our legislated mandate and is making a real difference for the people of B.C. (%)	93	100	95	100
<p>Additional insight: This is the fourth year we've measured this KPI. We are pleased that 100% of respondents were satisfied that our office is effectively delivering on our legislated mandate and making a real difference for the people of B.C. However, we received responses from only 66% of the PAC MLAs. We will work to increase the response rate in future years.</p>					
We will meet planned levels of public reporting of our advice and assurance.	Opinions on financial statements (#)	40	45	42	40
	Performance audits (#)	11	8	12	6
	Other publications (#)	8	6	4	6
<p>How we measure: "Other publications" includes our audit coverage plans, the annual report and service plan, and information reports like the <i>Auditor General's Status Report</i>.</p>					
<p>Additional insight: We published six fewer performance audits than anticipated, but we also published two information reports that were not in our plan: <i>Summary of COVID-19 Pandemic Funding Allocations and Other Financial Relief Measures</i> in September and the <i>Auditor General's Status Report</i> in March. Contributing factors included staff turnover, shifting priorities and the complexity of the audit topics that we examine. The office is exploring potential efficiencies in our approach to audits to reduce the time it takes to complete our work.</p>					
We will sustain our contribution to sound financial administration and financial reporting across the B.C. government.	Percentage of recommendations from management letters that auditees have fully implemented within three years (%)	76	87	75	67
<p>Additional insight: As standard auditing practice, we provide management letters as part of our financial audits. The letter informs management of any issues that we've found during our audit, and identifies any issues from previous years that haven't yet been resolved.</p>					

Performance measure	KPI	2018/19 Actual	2019/20 Actual	2020/21 Target	2020/21 Actual
We will increase our contribution to comprehensive public sector accountability reporting.	Percentage of recommendations made to improve accountability reporting that auditees have accepted and self-reported as fully implemented within three years (%)	40	50	100	67
	Number of reports downloaded annually from our website (#)	22,917	20,886	21,000	19,209
<p>How we measure: We tallied all recommendations to improve accountability reporting made in reports released within the three years prior to March 31, 2021. Out of 53 recommendations, three were about accountability reporting. Of those, two recommendations (67%) were ranked as fully/substantially implemented.</p>					
We will increase the degree to which staff are motivated and inspired by their work.	Work Environment Survey (WES) score	N/A	61	75	N/A
<p>Additional insight: WES was not completed in 2020/21 (it's not done annually), so we will have insight on staff motivation and inspiration in next year's annual report data.</p>					
We will increase the efficient use of our internal financial and human resources.	Percentage of our annual budget that is unspent each year (%)	2.5	4.3	1	0.5
<p>Additional insight: The amount of our budget unspent was \$97,000 out of \$18,575,000 and was due to a number of factors that included expediting technology and staffing needs due to the response to the COVID-19 pandemic.</p>					

OUR FINANCES

Management's discussion and analysis

In this section, we discuss and analyze our business operations for the year ended March 31, 2021, as compared to our budget and prior year results. The analysis of our financial performance should be read in conjunction with our [audited financial statements and the accompanying notes](#). Our financial statements have been prepared in accordance with Canadian public sector accounting standards.

Financial and business highlights

The Office of the Auditor General is funded by the legislative assembly through a voted appropriation. The vote provides separately for operating expenses and capital purchases. For 2020/21, our budget, based on an estimate of the full cost of operations, was \$18.6 million for operating expenses and \$393,000 for capital acquisitions.

In 2020/21, the actual cost of our operations was \$18.5 million and our capital expenditures were \$376,000. The unused appropriation (\$97,000 for operating expenses and \$17,000 for capital acquisitions) cannot be used in subsequent fiscal years. We spent 99.5% of our operating budget in 2020/21.

EXHIBIT 3: 2020/21 financial summary and comparison to plan and prior year (\$000s)

Expense type	Planned 2020/21	Actual 2020/21	Variance from plan 2020/21 (over)/ under	Actual 2019/20	Variance from 2019/20 increase/ (decrease)
Salaries and Benefits	13,242	14,007	(765)	12,890	1,117
Public Servant Travel	689	3	686	541	(538)
Professional Services	1,759	1,537	222	1,156	381
Information Systems - Operating	624	700	(76)	528	172
Office and Business Expenses	481	385	96	469	(84)
Vehicle Expense	-	10	(10)	-	10
Amortization	220	263	(43)	279	(16)
Building Occupancy Charges	1,490	1,503	(13)	1,504	(1)
Transfers - Grants	70	70	-	70	-
Total	18,575	18,478	97	17,437	1,041

The office remains committed to providing the legislative assembly and those we audit with timely, independent and high-value reports, but is making changes to support the delivery of more audit reports annually and greater coverage of government programs. In addition, starting in the fall of 2021, there will be enhanced reporting on select financial management matters related to our financial audits.

Operating expenses

Salaries and benefits made up 76% of our total operating expenses. This means that changes or fluctuations in staffing can shift our financial performance significantly from what was planned.

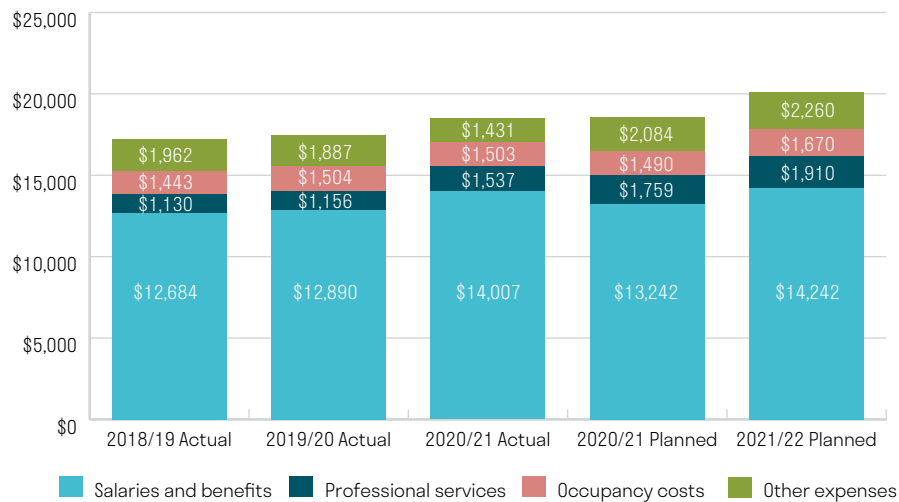
Actual spending on salaries and benefits in 2020/21 was \$14.0 million, \$765,000 more than planned and \$1.1 million more than we spent in the prior year. Our average staffing throughout the fiscal year was 113 full-time equivalents. We had two retirements and 12 people leave the office to pursue other options, but due to significant recruitment activity, we ended the year with 121 staff, including four new staff in our strategic human resources team and a new communications manager. The increase in current year spending related primarily to a corporate restructuring and an increase in leave expense due to the pandemic.

Spending on professional services contracts was \$1.5 million. Professional services contracts are used to supplement staff resources when recruitment is challenging and to procure specialized services to support audit delivery, training, report publication and IT support. Our professional services spending was 13% less than planned due to factors related to the pandemic, including the inability to deliver on-site training programs.

Our travel spending was significantly reduced in 2020/21 due to the pandemic and public health orders. However, our audit teams were able to accomplish their audit work remotely, and staff pivoted to virtual training programs. And, due in large part to the demands of the pandemic and work-from-home, we spent \$76,000 more than planned on IT expenses.

Exhibit 4 summarizes actual operating expenses from 2018/19, 2019/20 and 2020/21, as well as our operating appropriations for 2020/21 and 2021/22.

EXHIBIT 4: Operating expenses, actual versus planned (\$000s)



Capital purchases

In 2020/21, we spent \$376,000 on capital purchases: \$275,000 on IT hardware and software and \$101,000 on furniture, equipment and tenant improvements. Spending on furniture and equipment and tenant improvements was primarily done to create more workspaces for our staff as we gave up a meeting room and office space (for five staff) when we provided space to the B.C. Office of the Human Rights Commissioner.

Looking ahead

Our main resource will always be our staff, and we continue to focus on recruitment and succession planning efforts to ensure continuity through staff departures and retirements. Delays in hiring can have a significant impact on our budget and our operations; for example, audit reports may be delayed. In 2020/21, the pandemic significantly impacted how we work and our reliance on technology: audits were completed remotely, training was done virtually and meetings were held using modern, collaborative tools. In 2021/22, we will continue our transition to a modern, secure and affordable cloud-based IT system. A major disruption to our IT system could cause serious issues with the delivery of our work, though the current transition to a cloud-based system is reducing this risk.

In February 2021, the Select Standing Committee on Finance and Government Services recommended to the legislative assembly an increase of 8.1% to our operating appropriation. This increase primarily relates to additional staffing and IT resources that we need to complete our work, as outlined in both our [performance audit](#) and [financial statement audit](#) coverage plans.

APPENDIX A

Summary of work issued in 2020/21

Financial audits

Public Accounts

1. Summary Financial Statements, Province of British Columbia
2. Summary of Public Debt, Key Indicators of Provincial Debt and Summary of Performance Measures

Post-secondary institutions

3. University of British Columbia
4. Vancouver Community College

Other post-secondary institution reports

5. University of British Columbia Foundation
6. University of British Columbia—FTE Enrolment Report
7. University of British Columbia—Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards
8. University of British Columbia—Independent Auditor's Report on Compliance with Specified Requirements
9. University of British Columbia—Independent Auditor's Report on Internal Control Over Compliance
10. University of British Columbia—Independent Auditor's Report on Compliance for the Research and Development Cluster of Expenditures; Report on Internal Control over Compliance and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance
11. University of British Columbia—US GAAP Financial Statements

School districts

12. School District No. 39 (Vancouver)
13. School District No. 48 (Sea to Sky)
14. School District No. 53 (Okanagan Similkameen)
15. School District No. 71 (Comox Valley)

Health authorities

16. Interior Health Authority

Crown corporations

17. BC Oil and Gas Commission
18. BC Transportation Financing Authority
19. BC Assessment Authority
20. BC Hydro and Power Authority
21. BC Infrastructure Benefits
22. BC Liquor Distribution Branch
23. BC Enterprise Corporation
24. BC Railway Company
25. Columbia Basin Trust
26. Columbia Power Corporation
27. Royal BC Museum Corporation
28. Transportation Investment Corporation

Other Crown corporation reports

29. Arrow Lakes Power Corporation
30. Brilliant Expansion Power Corporation
31. Brilliant Power Corporation
32. Waneta Expansion Power Corporation

Other organizations

33. Legislative Assembly (Fiscal Year 2018)
34. Legislative Assembly (Fiscal Year 2019)
35. Office of the Representative for Children and Youth
36. Provincial Employees Community Services Fund

Federal government funding agreements

37. Canada–British Columbia Building Canada Fund Contribution Agreement
38. Canada–British Columbia Early Learning and Child Care Agreement
39. Canada–British Columbia New Building Canada Fund Contribution Agreement
40. Canada–British Columbia Workforce Development Agreement

Performance audits

1. [*Vancouver Community College: Executive Compensation Disclosures Audit*](#)
2. [*Management of Medical Device Cybersecurity at the Provincial Health Services Authority*](#)
3. [*IT Asset Management in B.C. Government*](#)
4. [*Management of Forest Service Roads*](#)
5. [*Oversight of International Education Programs in Offshore and Group 4 Schools*](#)
6. [*Skills Immigration Stream of the British Columbia Provincial Nominee Program*](#)

Other publications

1. [*Auditor General's Status Report*](#)
2. [*Performance Audit Coverage Plan 2021/22 to 2022/23*](#)
3. [*Report on Financial Audit Work for the 2019/20 Fiscal Year*](#)
4. [*Financial Statement Audit Coverage Plan for financial statement fiscal years ending in 2022, 2023 and 2024*](#)
5. [*Summary of COVID-19 Pandemic Funding Allocations and Other Financial Relief Measures*](#)
6. [*Annual Report and Financial Statements 2019/20*](#)

APPENDIX B

Public interest disclosure act

The *Public Interest Disclosure Act* (PIDA) is new legislation that creates a way for B.C. government employees to report specific kinds of serious wrongdoing without fear of reprisal. The act applies to B.C. government ministry employees, employees of independent offices and the legislative assembly, and former public servants. PIDA came into force on December 1, 2019.

- Staff, current and former, of the Office of the Auditor General can make a disclosure to the office's designated officer or to the Office of the Ombudsperson.
- Staff, current and former, of the Office of the Ombudsperson can make a disclosure about the Office of the Ombudsperson to the Office of the Auditor General.
- The Office of the Ombudsperson can refer a matter to the Office of the Auditor General if the latter is in a better position to investigate it.

Under PIDA, we must annually report the number of disclosures of wrongdoing made by our staff or disclosures referred to our office by the Office of the Ombudsperson. We must also report on whether those disclosures were investigated, as well as the results of those investigations.

As of March 31, 2021, our designated officer for the Office of the Auditor General received notification of one disclosure made to the Office of the Ombudsperson under PIDA, which the Office of the Ombudsperson is currently investigating. The designated officer also received a disclosure about the Office of the Ombudsperson, which is currently being investigated.



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This report and others are available on our website, which also contains further information about the office.

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