



FRAUD RISK MANAGEMENT SURVEY REPORT – 2020/21

November 2021



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 the report, *Auditor General of British Columbia – fraud risk management survey report*.

The purpose of this report is to review best practices in fraud risk management and to learn about fraud risk management practices in the public sector. We have issued this report under section 13 of the *Auditor General Act*. The information in this report has not been audited. It does not assess the effectiveness of fraud risk management practices on the part of the government or the broader public sector.



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

October 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.

SURVEY AT A GLANCE

Fraud risk management survey

About the survey

We sent an online fraud risk management questionnaire to 140 public sector organizations. In total, 135 organizations completed the questionnaire – a response rate of 96 per cent. It is the most extensive fraud risk management survey ever conducted in the B.C. public sector.

Surveys allows us to quickly gather useful information for legislators and organizations. The questions we asked in this survey covered key elements of modern fraud risk management. The results we present are what organizations told us they are doing. We have not audited their responses.

Purpose

To learn more about fraud risk management in the public sector as part of our annual 2020/21 financial audit work and provide observations (not conclusions) so organizations can improve.

Overall observation

Public sector organizations understand the need for fraud risk management, but many could strengthen fraud risks assessment and management practices by learning from each other and our observations.

Some overall survey results (see Appendix A for survey results by organization type)

Governance

- 82% assigned risk management to a senior manager.
- 52% do not have formal policies to support effective fraud risk management.

Assessment

- 55% do not conduct formal fraud risk management assessments.
- 75% have not assessed the need to train staff on fraud.

Prevention

- 91% have internal controls to prevent frauds.
- Of those, 74% have assessed the operational effectiveness of their internal controls.

Monitoring

- 65% have a fraud monitoring function.
- 69% have not assessed the need for a fraud hotline.
- Of the 31% that did a needs assessment, 40% established a fraud hotline.

Investigation

- 57% do not have policies and procedures in place to follow when potential frauds occur.
- Of 43% that do have policies and procedures in place, 60% do not include direction on when to call police.

Reporting

- 56% have a regular governance process to review incidents of fraud and corrective actions with senior management and board members.
- 25% of organizations do not provide formal reports on fraud risk management to their boards.

Survey at a glance (continued)

Survey Questions	Sample of organizations that said “no”. (See appendices B to F for all entity responses)
Fraud Risk Governance	
Q1. Has the Board of Directors, or Board of Governors, assigned responsibility for fraud risk management to a member of senior management in your organization?	24 said “no” including: <ul style="list-style-type: none"> ▪ British Columbia Hydro and Power Authority ▪ School District 38 (Richmond) ▪ Simon Fraser University
Q2. Does your organization have one or more formal policies to support effective fraud risk management (e.g., a corporate fraud risk policy)?	70 said “no” including: <ul style="list-style-type: none"> ▪ British Columbia Institute of Technology ▪ Infrastructure BC Inc. ▪ Royal Roads University
Fraud Risk Assessment	
Q3. Has your organization established a regular fraud risk assessment process to formally assess the likelihood and impact of fraud risks that may impact the organization on an ongoing basis?	49 said “no” including: <ul style="list-style-type: none"> ▪ Justice Institute of British Columbia ▪ Providence Health Care Society ▪ School District 41 (Burnaby)
Fraud Prevention	
Q4. Has your organization implemented internal controls to mitigate assessed fraud risks in line with your control objectives?	6 said “no” including: <ul style="list-style-type: none"> ▪ Nechako-Kitimaat Development Fund Society ▪ Knowledge Network Corporation ▪ School District 52 (Prince Rupert)
4A. [If Q4=Yes] Has your organization assessed the operational effectiveness of those internal controls?	15 said “no” including: <ul style="list-style-type: none"> ▪ Camosun College ▪ School District 40 (New Westminster) ▪ BC Financial Services Authority (BCFSA)
Q5. Has your organization assessed the need for staff to take fraud training?	102 said “no” including: <ul style="list-style-type: none"> ▪ School District 36 (Surrey) ▪ Transportation Investment Corporation ▪ University of Victoria

Survey at a glance (continued)

Survey Questions	Sample of organizations that said “no”. (See appendices B to F for all entity responses)
Fraud Monitoring and Reporting	
Q6. Has your organization established a compliance monitoring and reporting function? (e.g., one or more staff who have been tasked with monitoring controls and reporting signs of non-compliance and fraud)?	47 said “no” including: <ul style="list-style-type: none"> ▪ University of British Columbia ▪ Okanagan College ▪ British Columbia Transit
Q7. Has your organization assessed the need for a fraud hotline to report incidents of non-compliance or fraud?	93 said “no” including: <ul style="list-style-type: none"> ▪ Vancouver Island University ▪ Langara College ▪ Oil and Gas Commission
7A. [If Q7=Yes] Has your organization established a fraud hotline based on the results of the needs assessment?	25 said “no” including: <ul style="list-style-type: none"> ▪ Ministry of Finance ▪ British Columbia Lottery Corporation ▪ Fraser Health Authority
Fraud Investigation and Corrective Action	
Q9. Has your organization established policies and procedures to follow when potential incidents of fraud are identified?	77 said “no” including: <ul style="list-style-type: none"> ▪ Vancouver Island University ▪ British Columbia Transit ▪ British Columbia Assessment Authority
9A. [If Q9=Yes] Do the policies and procedures include direction regarding if, when and how police are to be called?	35 said “no” including: <ul style="list-style-type: none"> ▪ University of Victoria ▪ Selkirk College ▪ Real Estate Council of BC
Q10. Is there a regular governance process where incidents of fraud and corrective actions are reviewed with senior management and members of the board?	59 said “no” including: <ul style="list-style-type: none"> ▪ School District 63 (Saanich) ▪ Thompson Rivers University ▪ Real Estate Foundation of BC

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

1. How concerned is the government about the state of fraud risk management in the public sector?
2. Is the government considering actions to promote more formal and specific public sector fraud risk management?
3. What are organizations in the public sector doing to learn from each other to improve fraud risk management?
4. What are public sector boards going to do with these observations?

Leading fraud risk management practices

This year, as part of our financial statement audit work across government – which included understanding overall financial control in the public sector – we sent a questionnaire to gather more information about public sector fraud risk management practices. Before we present the results of this survey, in this section, we provide some context and review best practice guidance on fraud risk management.

All organizations are at risk of fraud. The *Association of Certified Fraud Examiners* estimates that organizations lose up to five per cent of their revenue to fraud annually.¹ Although there are important differences between government and non-government entities, key elements of fraud risk management are the same (see Exhibit 1).

Fraud is any intentional act or omission designed to deceive others, resulting in the victim suffering a loss and/or the perpetrator achieving a gain.

COSO – *Fraud Risk Management Guide*, p.5

EXHIBIT 1: Key elements of fraud risk management



For many years leading practice guidance – most notably the Committee of Sponsoring Organizations of the Treadway Commission’s (COSO) Internal Control – Integrated Framework² – has promoted risk assessment (including fraud risk assessment) as a necessary component of internal control.

¹ Source: COSO Fraud Risk Management Guide, p. 95.

² <https://www.coso.org/Documents/990025P-Executive-Summary-final-may20.pdf>

But COSO felt additional guidance was needed. In 2016, they published their *Fraud Risk Management Guide*. In this guide they recommend organizations design and implement “a separate, compatible, and more comprehensive process for specifically assessing the organization’s fraud risk as a part of a broader Fraud Risk Management Program or process.”³ They explained that “an organization that simply adds the fraud risk assessment to the existing internal control assessment may not thoroughly examine and identify possibilities for intentional acts designed to:

- misstate financial information
- misstate non-financial information
- misappropriate assets
- perpetrate illegal acts or corruption

Implementing a specific and more focused fraud risk assessment as a separate fraud risk management process provides greater assurance that the assessment’s focus remains on intentional acts.”⁴

COSO was not saying that existing internal controls are not effective. They carefully clarified that “this comprehensive approach recognizes and emphasizes the fundamental difference between internal control weaknesses resulting in **errors** and weaknesses resulting in **fraud**. This fundamental difference is **intent**.”

The organization establishes and communicates a Fraud Risk Management Program that demonstrates the expectations of the board of directors and senior management in their commitment to high integrity and ethical values regarding managing fraud risk.

The comprehensive approach is also likely to result in a more robust and comprehensive assessment of fraud risk. It also provides the additional structure needed for comprehensive fraud risk management.

COSO – *Fraud Risk Management Guide*, p. xiii and 5

About our fraud risk management survey

On March 10, 2021, we sent an on-line fraud risk management questionnaire to 140 public sector chief executive officers (or equivalents) and to the deputy minister of the Ministry of Finance on behalf of ministries. In total, 135 organizations submitted completed questionnaires by May 5, 2021 – a survey response rate of 96%. We did not audit the entities’ responses to the questions or the documentation they provided. This is the most extensive fraud risk management survey ever conducted in the B.C. public sector.

³ Source: COSO Fraud Risk Management Guide, p. xii

⁴ Source: COSO Fraud Risk Management Guide, p. xiii.

Our questionnaire covered key elements of fraud risk management and allowed organizations opportunities to give more information and comments. We used the Committee of Sponsoring Organizations of the Treadway Commission's (COSO) *Fraud Risk Management Guide* to develop our questions.

We decided to do this work now because Auditor General, Michael Pickup is new to the B.C. public sector and wanted to learn more about their fraud risk management practices. It was also timely to conduct this survey given, for example, the government's investigations into money laundering and significant increased government expenditures during the COVID-19 pandemic.

Fraud risk management survey results

Fraud risk governance

Responsibility for fraud risk management mostly assigned but formal fraud risk management policies not common

The board of directors (or governors) and senior management set the tone on fraud risk management in their organization. They assign overall responsibility for fraud risk management to a member of senior management in their organization and approve fraud risk management policies and processes.

The questionnaire asked if the boards of directors (or governors) have assigned responsibility for fraud risk management to a member of senior management in their organization. A majority (82%) said "yes" but only 48% said they have formal policies in place to support effective fraud risk management. This is a troubling problem because a fraud risk management policy is a key element of effective organizational fraud risk management.

On January 21, 2021, the Comptroller General of British Columbia, Carl Fischer, announced on the Public Service Agency website that his office was launching a series of tools to support effective ministry and central agency fraud risk management.

Of the 48% of organizations who said they have one or more fraud risk management policies in place, only the following eight organizations (12%) provided us with a dedicated, overarching fraud risk management policy (these also included links to supporting policies):

1. Fraser Health Authority: Theft, fraud and corruption policy
2. Providence Health Care Society: Theft, fraud and corruption policy

3. Community Living BC: Theft, fraud and corruption policy
4. Oil and Gas Commission: Fraud risk management policy
5. Nisga'a Valley Health Authority: Fraud risk management policy
6. Vancouver Island Health Authority: Theft, fraud and corruption policy
7. Northern Health Authority: Theft, fraud and corruption policy
8. Provincial Health Services Authority: Theft, fraud and corruption policy

Most organizations (three-quarters of the 48% with policies, including the Ministry of Finance), provided various policies and manuals that support fraud risk management, for example:

- code of conduct
- conflict of interest policy
- delegation of signing and spending authority policy
- ethical decision-making framework
- employee expense and travel claims policy
- employee investigation response plan
- financial administration manual
- financial control policies
- financial investigations policy
- financial irregularities response management guide
- financial systems, standards, and controls policy
- fiscal control policy
- purchasing procedures
- risk management policy
- whistleblower policy

Eight organizations that said they had one or more policies to support effective fraud risk management did not send us their policies.

Leading practice in fraud risk management recommends that boards of directors' and senior managements' commitment to fraud risk management be documented and made publicly available to staff and the public for review.⁵

Our survey reveals that many public sector organizations need to better document their commitment to fraud risk management by adopting a formal fraud risk management policy and designing a fraud risk management program that fits their organization and their fraud risk profile.

While each organization considers its size and complexity when determining what type of formal documentation is most appropriate, a best practice is to have a formal risk management policy.

COSO – *Fraud Risk Management Guide*, p. 14

⁵ COSO Fraud Risk Management Guide, p.14.

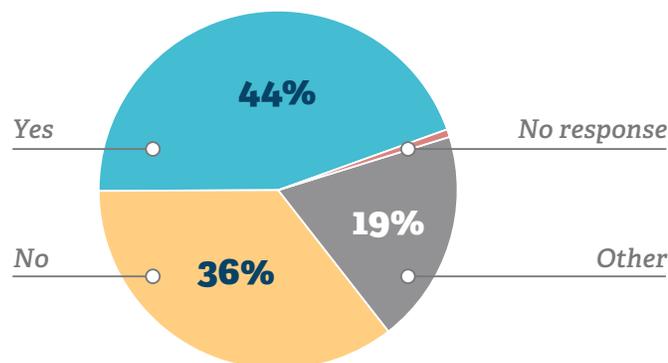
See Appendix A for responses by organization type, and Appendix B for responses to questions related to fraud governance by each individual institution.

Fraud risk assessment

55 per cent of entities do not conduct formal fraud risk assessments

Thorough fraud risk assessments help organizations design effective internal controls to reduce fraud risks. Management can also evaluate how much risk they are willing to tolerate using these assessments.

EXHIBIT 2: Percentage of organizations that conduct fraud risk assessments



We asked survey respondents if their organization has established a regular risk assessment process to assess the likelihood and impact of fraud risks formally and periodically. We received mixed responses (see Exhibit 2).

The most frequent response was “yes” (44%), the organization has a formal fraud risk assessment process. However, more than a third of organizations lack a formal process.

A small percentage responded “other” (19%). Of those, 62% explained that although their organization does not conduct formal fraud risk assessments, they have implemented various other internal review processes. As well, of those that responded “other”, 35% told us fraud risk assessments were part of their year-end financial statement audit.

Deloitte recommended in their March 2015 white paper, *Demystifying Fraud Risk Management for the Board*, that fraud risk management should be run as an independent program to achieve better outcomes.

Deloitte, 2015, Implementing a robust fraud risk management program: 10 frequently asked questions

Enterprise risk management differs from fraud risk management in that it focuses on strategic, operational, financial, and insurance risks. Fraud risk management programs focus on corruption and fraud risks.

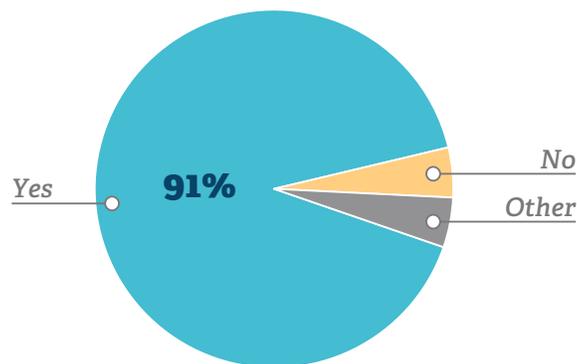
See Appendix A for responses by organization type, and Appendix C for responses to the question related to fraud risk assessment by each individual institution.

Fraud prevention

91 per cent of entities have internal controls to help prevent fraud, but only 74 per cent said they have assessed if internal controls are working

It is better to prevent fraud than to detect it after the fact. Organizational systems and processes can be designed to minimize the risk of fraud in various ways, including: implementing system controls, segregating duties among employees, and requiring supervisors to review and approve the work of their staff.

EXHIBIT 3: Percentage of organizations that have implemented fraud risk internal controls



In total, 91% of all organizations said they have implemented internal controls to mitigate assessed fraud risks in line with their control objectives (Exhibit 3). Of those, 74% reported they have assessed the operational effectiveness of the controls they implemented.

These results seem surprising because in the previous section more than half of all organizations (55%) said they do not do formal fraud risk assessments. These responses suggest that they still think they have implemented internal controls to mitigate fraud.

76 per cent of entities have not assessed the need for staff to take fraud training

It is important for organizations to train their staff to recognize and know what to do if fraud is suspected. It also helps to emphasize the importance of integrity and trust with staff in the workplace as a necessary preventative measure.

We asked respondents if they have assessed the need for staff to take fraud training. A majority (76%) of respondents said “no” they have not. Most organizations can improve in this area. Organizations that do formal fraud risk assessments were more likely to have assessed the need for staff to take fraud training than organizations that don’t do such assessments (30% vs 20% respectively).

“If all employees at all levels receive an initial orientation and ongoing education on the Fraud Risk Management Program, this action establishes and reinforces the tone from the top regarding each individual’s responsibility to help prevent and detect fraud, as well as the process to deal with suspected or observed fraud.” (COSO – *Fraud Risk Management Guide*, p. 44)

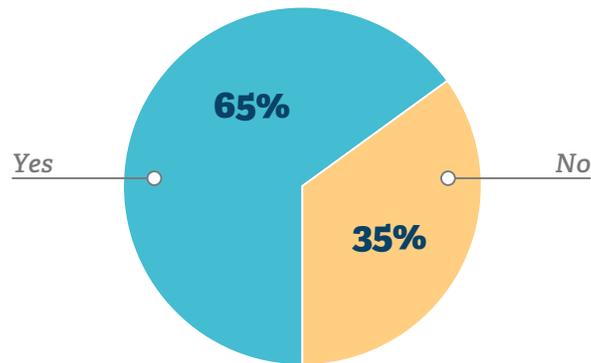
See Appendix A for responses by organization type, and Appendix D for responses to questions related to fraud prevention by each individual institution.

Fraud monitoring and reporting

65 per cent of entities said they have a fraud monitoring function but only 31 per cent have assessed the need for a fraud hotline

A strong organizational compliance monitoring and reporting function, combined with an anonymous hotline to report non-compliance, strengthens early fraud detection.

We asked respondents to tell us whether their organization has established a compliance monitoring function (e.g., one or more staff who have been tasked with monitoring controls and reporting signs of non-compliance and fraud). In total 65% of organizations said “yes” (Exhibit 4).

EXHIBIT 4: *Percentage of organizations with compliance monitoring and reporting function*

We also asked whether the organization has assessed the need for a fraud hotline for reporting incidents of non-compliance or fraud. A majority (69%) of respondents said “no”. Of those organization who said “yes”, 40% said they have established a fraud hotline based on the results of their needs assessment.

Finally, we asked respondents what formal reports on fraud risk management are provided to the board. In total, 25% of respondents said that their boards do not receive any formal reports on fraud risk management. Other respondents provided a list of one or more reports that are provided to the board. The following is a summary of the different types of reports that respondents said are provided to their board. The percentages represent the number of organizations for each response:

- 34% - annual external audit report
- 24% - risk management/risk register reports
- 12% - various other reports
- 11% - internal audit reports
- 8% - whistleblower or fraud incident reports
- 7% - quarterly financial reports
- 5% - fraud reporting on a case-by-case basis when it occurs
- 2% - audit committee reports

According to the ACFE, tips are consistently the most common detection method for cases of occupational fraud by a significant margin, with more than 39% of frauds initially detected through this means.

COSO – *Fraud Risk Management Guide*, p. 47

These results suggest that formal fraud risk management reports are not commonly provided to boards. Ideally, an organization's board of directors (or delegated sub-committee) is actively involved in oversight of the organization's fraud risk management program by:

- approving a formal staff code of conduct
- approving a fraud control policy
- reviewing fraud risk assessments and activities
- reviewing notifications of investigations of fraud and misconduct
- reviewing updates on status of investigations, remediation, and corrective action
- reviewing updates on ethics and fraud training activities
- reviewing reports on the effectiveness of the fraud risk management program including the effectiveness of fraud prevention and detection controls ⁶

Many public sector organizations can improve their fraud risk reporting and communication practices to their board of directors (or equivalent).

See Appendix A for responses by organization type, and Appendix E for responses to questions related to fraud monitoring and reporting by each individual institution.

Fraud investigation and corrective action

43 per cent of entities said they have policies and procedures to follow when fraud is suspected

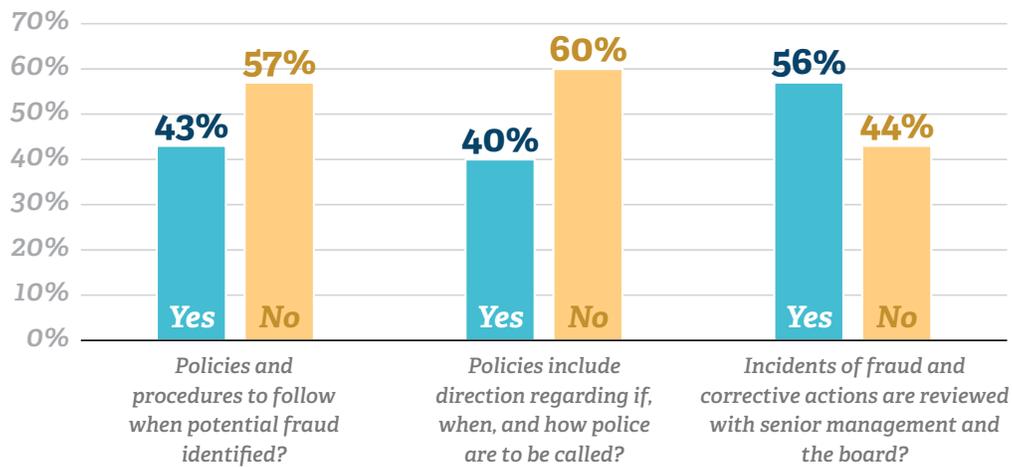
An effective fraud, reporting, investigation, and mitigation function helps organizations recover from losses and strengthen their practices in a thorough and timely manner.

We asked survey respondents whether their organization has established policies and procedures to follow when potential incidents of fraud are identified. Only 43% of respondents said “yes” and of those respondents, only 40% said that their policies and procedures include direction on when and how police are to be called.

Over half (56%) of respondents reported that they have a regular governance process where incidents of fraud and corrective actions are reviewed with senior management and members of the board (Exhibit 5).

⁶ COSO – Fraud Risk Management Guide, p. 89

EXHIBIT 5: *Fraud investigation and corrective action policies and procedures*



COSO ⁷ says that effective investigation and response systems include protocols for:

- Updating a central repository for allegations and complaints.
- Maintaining anonymity or confidentiality of involved individuals (except as is reasonably necessary to investigate or as required by law or regulation).
- Initially evaluating the allegations to determine if an investigation is warranted and the appropriate degree of urgency.
- Notifying employees regarding document preservation and securing data systems.
- If necessary, engaging independent counsel and forensic accounting support.
- Conducting the investigation while controlling and safeguarding evidence.
- Reporting results in the appropriate format.
- Assessing root causes and initiating mitigating processes and controls.

See Appendix A for responses by organization type, and Appendix F for responses to questions related to fraud investigation and corrective action by each individual institution.

⁷ COSO – Fraud Risk Management Guide, p.54.

Concluding comments

We asked respondents for any other information about their fraud risk management that they wanted us to know about. We received submissions from 74 organizations. Most of them (59%) summarized their frameworks to manage fraud.

Just over half (51%) of those who commented confirmed that they do not have a formal fraud risk management in place.

Quote 1: *“Most of our fraud risk management is informal, and our auditors address it at year-end.”*

Quote 2: *“While we do not have formal policies in place, we do have strong internal controls and policies to deal with finance. Any fraudulent activities would be dealt with at an operational level and reported through the CEO to the board.”*

Over one-third (39%) identified other policies that support fraud risk management in their organizations, and 36% confirmed they have internal controls in place to manage fraud. A few (19%) said they were small organizations that lacked capacity to implement a formal fraud risk management program.

Financial statement audits don't manage risk of fraud

Annual external financial audits are part of proper financial management and control. But a positive financial opinion does not mean internal controls are strong and effectively managing fraud risks. External audits assess if an organization's financial statements are presented fairly and free of material misstatement. External auditors consider internal controls relevant to the financial statements. But they do not to express an opinion on the effectiveness of internal controls to manage risks like fraud.

Fraud risk can be reduced (not eliminated) with a formal fraud risk policy and supporting risk assessments, internal preventative and detective controls, close monitoring, reporting, and periodic audits. Each organization should design and implement a fraud management program that fits their size and risk profile.

LOOKING AHEAD

Key points of focus for government entities

The survey responses we received indicate that many public sector organizations should strengthen fraud risk management practices. Key areas for improvement include:

- Designing and implementing a formal fraud risk management policy.
- Conducting a regular fraud risk assessment process.
- Assessing the need for a fraud hotline and for staff to take fraud training.
- Evaluating the effectiveness of internal controls designed to mitigate assessed fraud risks.
- Establishing a compliance monitoring and reporting function.
- Preparing procedures for staff to follow when potential incidents of fraud are identified.
- Strengthening board oversight of fraud risk management and reporting to the board.

Office of the Auditor General next steps

Next year our office may follow-up with organizations to see if they have improved their fraud risk management practices, either as part of our annual financial audit, or through a performance audit.

APPENDIX A: SURVEY RESPONSES BY ORGANIZATION TYPE

Percentage of “yes” responses to fraud risk management questions

Ministry of Finance on behalf of ministries (1 org. surveyed, 1 responded)	School Districts (60 orgs. surveyed, 58 responded)	Universities (11 orgs. surveyed, 11 responded)	Colleges & Institutes (14 orgs. surveyed, 14 responded)	Health Authorities (7 orgs. surveyed, 7 responded)	Crown – Commercial (5 orgs. surveyed, 5 responded)	Crown – Service (17 orgs. surveyed, 17 responded)	Crown – Authorities, Commissions (6 org. surveyed, 6 responded)	Crown – Associations, Societies, Trusts (19 orgs. surveyed, 16 responded)	All Entities (140 orgs. surveyed, 135 responded)
Fraud Risk Governance									
Q1. Has the Board of Directors, or Board of Governors, assigned responsibility for fraud risk management to a member of senior management in your organization?									
Yes	83%	91%	79%	100%	40%	88%	100%	69%	82%
Q2. Does your organization have one or more formal policies to support effective fraud risk management (e.g, a corporate fraud risk policy)?									
Yes	31%	45%	71%	100%	60%	65%	83%	31%	48%
Fraud Risk Assessment									
Q3. Has your organization established a regular fraud risk assessment process to formally assess the likelihood and impact of fraud risks that may impact the organization on an ongoing basis?									
Other	41%	45%	57%	86%	20%	53%	50%	19%	44%
Fraud Prevention									
Q4. Has your organization implemented internal controls to mitigate assessed fraud risks in line with your control objectives?									
Yes	93%	82%	79%	100%	100%	88%	100%	94%	91%
Q4A. [Response Q4=Yes] Has your organization assessed the operational effectiveness of those internal controls?									
Yes	76%	56%	91%	100%	80%	73%	33%	67%	74%
Q5. Has your organization assessed the need for staff to take fraud training?									
Yes	17%	9%	29%	43%	60%	35%	50%	13%	24%
Fraud Monitoring and Reporting									
Q6. Has your organization established a compliance monitoring and reporting function (e.g., one or more staff who have been tasked with monitoring controls and reporting signs of non-compliance and fraud)?									
Yes	62%	45%	71%	86%	80%	82%	67%	50%	65%
Q7. Has your organization assessed the need for a fraud hotline to report incidents of non-compliance or fraud?									
Yes	16%	36%	29%	100%	100%	47%	25%	13%	31%
7A. [If Q7=Yes] Has your organization established a fraud hotline based on the results of the needs assessment?									
No	0%	50%	25%	57%	60%	63%	50%	50%	40%

Ministry of Finance on behalf of ministries (1 org. surveyed, 1 responded)	School Districts (60 orgs. surveyed, 58 responded)	Universities (11 orgs. surveyed, 11 responded)	Colleges & Institutes (14 orgs. surveyed, 14 responded)	Health Authorities (7 orgs. surveyed, 7 responded)	Crown – Commercial (5 orgs. surveyed, 5 responded)	Crown – Service (17 orgs. surveyed, 17 responded)	Crown – Authorities, Commissions (6 org. surveyed, 6 responded)	Crown – Associations, Societies, Trusts (19 orgs. surveyed, 16 responded)	All Entities (140 orgs. surveyed, 135 responded)
Fraud Investigation and Corrective Action									
Q9. Has your organization established policies and procedures to follow when potential incidents of fraud are identified?									
Yes	26%	64%	43%	100%	80%	71%	67%	13%	43%
9A. [If Q9=Yes] Do the policies and procedures include direction regarding if, when and how police are to be called?									
Yes	27%	14%	33%	86%	75%	42%	25%	0%	40%
Q10. Is there a regular governance process where incidents of fraud and corrective actions are reviewed with senior management and members of the board?									
Yes	47%	55%	71%	100%	100%	76%	50%	25%	56%

APPENDIX B: FRAUD RISK GOVERNANCE BY INSTITUTION – Q1 AND Q2

Q1. Has the board of directors, or board of governors, assigned responsibility for fraud risk management to a member of senior management in your organization?

Public Service

Ministry of Finance (on behalf of ministries) Yes

Government reporting entities (GRE): Crown organizations

School Districts

05 (Southeast Kootenay)	Yes	43 (Coquitlam)	No	67 (Okanagan Skaha)	Yes
06 (Rocky Mountain)	Yes	44 (North Vancouver)	Yes	68 (Nanaimo-Ladysmith)	Yes
08 (Kootenay Lake)	Yes	45 (West Vancouver)	Yes	69 (Qualicum)	Yes
10 (Arrow Lakes)	Yes	46 (Sunshine Coast)	Yes	70 (Alberni)	No
19 (Revelstoke)	Yes	47 (Powell River)	Yes	71 (Comox Valley)	Yes
20 (Kootenay-Columbia)	No	48 (Sea to Sky)	Yes	72 (Campbell River)	Yes
22 (Vernon)	*Note 1	49 (Central Coast)	Yes	73 (Kamloops - Thompson)	Yes
23 (Central Okanagan)	Yes	50 (Haida Gwaii)	Yes	74 (Gold Trail)	No
27 (Cariboo-Chilcotin)	Yes	51 (Boundary)	Yes	75 (Mission)	Yes
28 (Quesnel)	Yes	52 (Prince Rupert)	No	78 (Fraser-Cascade)	No
33 (Chilliwack)	Yes	53 (Okanagan Similkameen)	No	79 (Cowichan Valley)	Yes
34 (Abbotsford)	Yes	54 (Bulkley Valley)	Yes	81 (Fort Nelson)	Yes
35 (Langley)	Yes	57 (Prince George)	Yes	82 (Coast Mountains)	Yes
36 (Surrey)	Yes	58 (Nicola-Similkameen)	Yes	83 (North Okanagan-Shuswap)	Yes
37 (Delta)	No	59 (Peace River South)	Yes	84 (Vancouver Island West)	No
38 (Richmond)	No	60 (Peace River North)	Yes	85 (Vancouver Island North)	Yes
39 (Vancouver)	Yes	61 (Greater Victoria)	*Note 1	87 (Stikine)	Yes
40 (New Westminster)	Yes	62 (Sooke)	Yes	91 (Nechako Lakes)	Yes
41 (Burnaby)	Yes	63 (Saanich)	Yes	92 (Nisga'a)	Yes
42 (Maple Ridge-Pitt Meadows)	Yes	64 (Gulf Islands)	Yes	93 (Conseil Scolaire Francophone)	Yes

Universities

Capilano University	Yes	Thompson Rivers University	Yes	University of Victoria	Yes
Emily Carr University of Art + Design	Yes	University of British Columbia	Yes	Vancouver Island University	Yes
Kwantlen Polytechnic University	Yes	University of Northern British Columbia	Yes		
Royal Roads University	Yes	University of the Fraser Valley	Yes		
Simon Fraser University	No				

*Note 1: Organization did not submit a completed survey.

Q1. Has the board of directors, or board of governors, assigned responsibility for fraud risk management to a member of senior management in your organization? (continued)**Colleges & Institutes**

British Columbia Institute of Technology	No	College of the Rockies	Yes	North Island College	Yes
Camosun College	No	Douglas College	Yes	Northern Lights College	No
Coast Mountain College	Yes	Justice Institute of British Columbia	Yes	Okanagan College	Yes
College of New Caledonia	Yes	Langara College	Yes	Selkirk College	Yes
		Nicola Valley Institute of Technology	Yes	Vancouver Community College	Yes

Health Authorities

Fraser Health Authority	Yes	Northern Health Authority	Yes	Vancouver Island Health Authority	Yes
Interior Health Authority	Yes	Provincial Health Services Authority	Yes		
Nisga'a Valley Health Authority	Yes	Vancouver Coastal Health Authority	Yes		

Commercial Crown

BC Hydro and Power Authority	No	BC Lottery Corporation	Yes	Insurance Corporation of BC	Yes
BC Liquor Distribution Branch	No	Columbia Power Corporation	No		

Service Crown

BC Family Maintenance Agency Ltd.	Yes	British Columbia Transit	Yes	Legal Services Society	No
BC Games Society	Yes	Community Living British Columbia	Yes	Provincial Rental Housing Corporation	Yes
BC Housing Management Commission	Yes	Destination BC	Yes	Royal British Columbia Museum	Yes
BC Pavillion Corporation	Yes	Forestry Innovation Investment Ltd.	Yes	Transportation Investment Corporation	Yes
BCNET	Yes	Infrastructure BC Inc.	Yes		
British Columbia Council for International Education	Yes	Innovate BC	Yes		
		Knowledge Network Corporation	No		

Authority or Commission

BC Financial Services Authority	Yes	BC Assessment Authority	Yes	Industry Training Authority	Yes
BC Transportation Financing Authority	Yes	BC Securities Commission	Yes	Oil and Gas Commission	Yes

Associations, Societies, trusts, other

BC Public School Employers' Association	No	Health Employers Association of BC	Yes	Real Estate Foundation of BC	Yes
Columbia Basin Trust	No	Jewish Home for the Aged operating as Louis Brier Home and Hospital	Yes	St. Michael's Centre	Yes
Community Social Services Employers' Association of BC	Yes	Menno Hospital	Yes	First Peoples' Heritage Language & Culture Council	*Note 1
Creston Valley Wildlife Management Authority Trust Fund	No	Mount St. Mary Hospital	No	InBC Investment Corporation	*Note 1
Crown Corporations Employers' Association	Yes	Nechako-Kitamaat Development Fund Society	No	Organized Crime Agency of BC	*Note 1
Forest Enhancement Society of BC	Yes	Providence Health Care Society	Yes	Post-Secondary Employers' Association	Yes
		Real Estate Council of BC	Yes		

*Note 1: Organization did not submit a completed survey.

Q2. Does your organization have one or more formal policies to support effective fraud risk management (e.g., a corporate fraud risk policy)?

Public Service

Ministry of Finance (on behalf of ministries) Yes

Government reporting entities (GRE): Crown organizations

School Districts

05 (Southeast Kootenay)	Yes	43 (Coquitlam)	No	67 (Okanagan Skaha)	No
06 (Rocky Mountain)	No	44 (North Vancouver)	No	68 (Nanaimo-Ladysmith)	Yes
08 (Kootenay Lake)	Yes	45 (West Vancouver)	Yes	69 (Qualicum)	No
10 (Arrow Lakes)	No	46 (Sunshine Coast)	No	70 (Alberni)	No
19 (Revelstoke)	No	47 (Powell River)	Yes	71 (Comox Valley)	Yes
20 (Kootenay-Columbia)	No	48 (Sea to Sky)	No	72 (Campbell River)	Yes
22 (Vernon)	*Note 1	49 (Central Coast)	No	73 (Kamloops - Thompson)	Yes
23 (Central Okanagan)	No	50 (Haida Gwaii)	No	74 (Gold Trail)	No
27 (Cariboo-Chilcotin)	No	51 (Boundary)	No	75 (Mission)	No
28 (Quesnel)	Yes	52 (Prince Rupert)	No	78 (Fraser-Cascade)	No
33 (Chilliwack)	No	53 (Okanagan Similkameen)	No	79 (Cowichan Valley)	No
34 (Abbotsford)	Yes	54 (Bulkley Valley)	No	81 (Fort Nelson)	No
35 (Langley)	No	57 (Prince George)	No	82 (Coast Mountains)	No
36 (Surrey)	Yes	58 (Nicola-Similkameen)	Yes	83 (North Okanagan-Shuswap)	Yes
37 (Delta)	No	59 (Peace River South)	No	84 (Vancouver Island West)	No
38 (Richmond)	No	60 (Peace River North)	No	85 (Vancouver Island North)	Yes
39 (Vancouver)	No	61 (Greater Victoria)	*Note 1	87 (Stikine)	No
40 (New Westminster)	Yes	62 (Sooke)	Yes	91 (Nechako Lakes)	No
41 (Burnaby)	Yes	63 (Saanich)	No	92 (Nisga'a)	No
42 (Maple Ridge-Pitt Meadows)	Yes	64 (Gulf Islands)	No	93 (Conseil Scolaire Francophone)	No

Universities

Capilano University	No	Thompson Rivers University	Yes	University of Victoria	Yes
Emily Carr University of Art + Design	No	University of British Columbia	Yes	Vancouver Island University	No
Kwantlen Polytechnic University	No	University of Northern British Columbia	No		
Royal Roads University	No	University of the Fraser Valley	Yes		
Simon Fraser University	Yes				

*Note 1: Organization did not submit a completed survey.

Q2. Does your organization have one or more formal policies to support effective fraud risk management (e.g., a corporate fraud risk policy)? (continued)**Colleges & Institutes**

British Columbia Institute of Technology	No	College of the Rockies	Yes	North Island College	Yes
Camosun College	No	Douglas College	Yes	Northern Lights College	No
Coast Mountain College	Yes	Justice Institute of British Columbia	No	Okanagan College	Yes
College of New Caledonia	Yes	Langara College	Yes	Selkirk College	Yes
		Nicola Valley Institute of Technology	Yes	Vancouver Community College	Yes

Health Authorities

Fraser Health Authority	Yes	Northern Health Authority	Yes	Vancouver Island Health Authority	Yes
Interior Health Authority	Yes	Provincial Health Services Authority	Yes		
Nisga'a Valley Health Authority	Yes	Vancouver Coastal Health Authority	Yes		

Commercial Crown

BC Hydro and Power Authority	Yes	BC Lottery Corporation	Yes	Insurance Corporation of BC	Yes
BC Liquor Distribution Branch	No	Columbia Power Corporation	No		

Service Crown

BC Family Maintenance Agency Ltd.	Yes	British Columbia Transit	Yes	Legal Services Society	Yes
BC Games Society	Yes	Community Living British Columbia	Yes	Provincial Rental Housing Corporation	No
BC Housing Management Commission	Yes	Destination BC	Yes	Royal British Columbia Museum	Yes
BC Pavillion Corporation	No	Forestry Innovation Investment Ltd.	Yes	Transportation Investment Corporation	Yes
BCNET	No	Infrastructure BC Inc.	No		
British Columbia Council for International Education	Yes	Innovate BC	No		
		Knowledge Network Corporation	No		

Authority or Commission

BC Financial Services Authority	Yes	BC Assessment Authority	Yes	Industry Training Authority	No
BC Transportation Financing Authority	Yes	BC Securities Commission	Yes	Oil and Gas Commission	Yes

Associations, Societies, trusts, other

BC Public School Employers' Association	No	Health Employers Association of BC	Yes	Real Estate Foundation of BC	No
Columbia Basin Trust	No	Jewish Home for the Aged operating as Louis Brier Home and Hospital	Yes	St. Michael's Centre	No
Community Social Services Employers' Association of BC	No	Menno Hospital	No	First Peoples' Heritage Language & Culture Council	*Note 1
Creston Valley Wildlife Management Authority Trust Fund	No	Mount St. Mary Hospital	No	InBC Investment Corporation	*Note 1
Crown Corporations Employers' Association	No	Nechako-Kitamaat Development Fund Society	No	Organized Crime Agency of BC	*Note 1
Forest Enhancement Society of BC	Yes	Providence Health Care Society	Yes	Post-Secondary Employers' Association	Yes
		Real Estate Council of BC	No		

*Note 1: Organization did not submit a completed survey.

APPENDIX C: FRAUD RISK ASSESSMENT BY INSTITUTION – Q3

Q3. Has your organization established a regular fraud risk assessment process to formally assess the likelihood and impact of fraud risks that may impact the organization on an ongoing basis?

Public Service

Ministry of Finance (on behalf of ministries) Other

Government reporting entities (GRE): Crown organizations

School Districts

05 (Southeast Kootenay)	Yes	43 (Coquitlam)	Yes	67 (Okanagan Skaha)	No
06 (Rocky Mountain)	No	44 (North Vancouver)	Yes	68 (Nanaimo-Ladysmith)	Yes
08 (Kootenay Lake)	Yes	45 (West Vancouver)	*Note 1	69 (Qualicum)	Yes
10 (Arrow Lakes)	No	46 (Sunshine Coast)	Yes	70 (Alberni)	No
19 (Revelstoke)	Other	47 (Powell River)	Other	71 (Comox Valley)	Yes
20 (Kootenay-Columbia)	No	48 (Sea to Sky)	Yes	72 (Campbell River)	Yes
22 (Vernon)	*Note 1	49 (Central Coast)	Yes	73 (Kamloops - Thompson)	No
23 (Central Okanagan)	Yes	50 (Haida Gwaii)	No	74 (Gold Trail)	No
27 (Cariboo-Chilcotin)	Other	51 (Boundary)	Other	75 (Mission)	Yes
28 (Quesnel)	Other	52 (Prince Rupert)	No	78 (Fraser-Cascade)	No
33 (Chilliwack)	No	53 (Okanagan Similkameen)	No	79 (Cowichan Valley)	Yes
34 (Abbotsford)	Yes	54 (Bulkley Valley)	No	81 (Fort Nelson)	Yes
35 (Langley)	Yes	57 (Prince George)	Yes	82 (Coast Mountains)	No
36 (Surrey)	Yes	58 (Nicola-Similkameen)	No	83 (North Okanagan-Shuswap)	No
37 (Delta)	Other	59 (Peace River South)	No	84 (Vancouver Island West)	No
38 (Richmond)	Yes	60 (Peace River North)	No	85 (Vancouver Island North)	Yes
39 (Vancouver)	Other	61 (Greater Victoria)	*Note 1	87 (Stikine)	No
40 (New Westminster)	No	62 (Sooke)	Yes	91 (Nechako Lakes)	No
41 (Burnaby)	No	63 (Saanich)	Yes	92 (Nisgaá)	No
42 (Maple Ridge-Pitt Meadows)	Yes	64 (Gulf Islands)	No	93 (Conseil Scolaire Francophone)	No

Universities

Capilano University	Yes	Thompson Rivers University	Yes	University of Victoria	No
Emily Carr University of Art + Design	Other	University of British Columbia	Other	Vancouver Island University	Yes
Kwantlen Polytechnic University	No	University of Northern British Columbia	Other		
Royal Roads University	No	University of the Fraser Valley	Yes		
Simon Fraser University	Yes				

*Note 1: Organization did not submit a completed survey.

Q3. Has your organization established a regular fraud risk assessment process to formally assess the likelihood and impact of fraud risks that may impact the organization on an ongoing basis? (continued)
Colleges & Institutes

British Columbia Institute of Technology	No	College of the Rockies	Yes	North Island College	Yes
Camosun College	No	Douglas College	Yes	Northern Lights College	No
Coast Mountain College	Yes	Justice Institute of British Columbia	No	Okanagan College	Yes
College of New Caledonia	No	Langara College	Yes	Selkirk College	Other
		Nicola Valley Institute of Technology	Yes	Vancouver Community College	Yes

Health Authorities

Fraser Health Authority	Yes	Northern Health Authority	Yes	Vancouver Island Health Authority	Yes
Interior Health Authority	Yes	Provincial Health Services Authority	Yes		
Nisga'a Valley Health Authority	Other	Vancouver Coastal Health Authority	Yes		

Commercial Crown

BC Hydro and Power Authority	Other	BC Lottery Corporation	Yes	Insurance Corporation of BC	Other
BC Liquor Distribution Branch	No	Columbia Power Corporation	Other		

Service Crown

BC Family Maintenance Agency Ltd.	Other	British Columbia Transit	Yes	Legal Services Society	Other
BC Games Society	Other	Community Living British Columbia	Yes	Provincial Rental Housing Corporation	No
BC Housing Management Commission	Yes	Destination BC	Yes	Royal British Columbia Museum	Yes
BC Pavillion Corporation	Yes	Forestry Innovation Investment Ltd.	Yes	Transportation Investment Corporation	Yes
BCNET	No	Infrastructure BC Inc.	Yes		
British Columbia Council for International Education	No	Innovate BC	Other		
		Knowledge Network Corporation	No		

Authority or Commission

BC Financial Services Authority	Yes	BC Assessment Authority	Other	Industry Training Authority	Other
BC Transportation Financing Authority	Yes	BC Securities Commission	Yes	Oil and Gas Commission	Other

Associations, Societies, trusts, other

BC Public School Employers' Association	No	Health Employers Association of BC	Other	Real Estate Foundation of BC	No
Columbia Basin Trust	Other	Jewish Home for the Aged operating as Louis Brier Home and Hospital	No	St. Michael's Centre	Yes
Community Social Services Employers' Association of BC	Yes	Menno Hospital	No	First Peoples' Heritage Language & Culture Council	*Note 1
Creston Valley Wildlife Management Authority Trust Fund	No	Mount St. Mary Hospital	No	InBC Investment Corporation	*Note 1
Crown Corporations Employers' Association	No	Nechako-Kitamaat Development Fund Society	No	Organized Crime Agency of BC	*Note 1
Forest Enhancement Society of BC	Other	Providence Health Care Society	No	Post-Secondary Employers' Association	No
		Real Estate Council of BC	Yes		

*Note 1: Organization did not submit a completed survey.

APPENDIX D: FRAUD RISK PREVENTION BY INSTITUTION – Q4, Q4A AND Q5

Q4. Has your organization implemented internal controls to mitigate assessed fraud risks in line with your control objectives?

Public Service

Ministry of Finance (on behalf of ministries) Yes

Government reporting entities (GRE): Crown organizations

School Districts

05 (Southeast Kootenay)	Yes	43 (Coquitlam)	Yes	67 (Okanagan Skaha)	Yes
06 (Rocky Mountain)	No	44 (North Vancouver)	Yes	68 (Nanaimo-Ladysmith)	Yes
08 (Kootenay Lake)	Yes	45 (West Vancouver)	Yes	69 (Qualicum)	Yes
10 (Arrow Lakes)	Yes	46 (Sunshine Coast)	Yes	70 (Alberni)	Yes
19 (Revelstoke)	Yes	47 (Powell River)	Yes	71 (Comox Valley)	Yes
20 (Kootenay-Columbia)	Yes	48 (Sea to Sky)	Yes	72 (Campbell River)	Yes
22 (Vernon)	*Note 1	49 (Central Coast)	Yes	73 (Kamloops - Thompson)	Yes
23 (Central Okanagan)	Yes	50 (Haida Gwaii)	Yes	74 (Gold Trail)	Yes
27 (Cariboo-Chilcotin)	Yes	51 (Boundary)	Yes	75 (Mission)	Yes
28 (Quesnel)	Yes	52 (Prince Rupert)	No	78 (Fraser-Cascade)	Yes
33 (Chilliwack)	Yes	53 (Okanagan Similkameen)	Yes	79 (Cowichan Valley)	Yes
34 (Abbotsford)	Yes	54 (Bulkley Valley)	Yes	81 (Fort Nelson)	Yes
35 (Langley)	Yes	57 (Prince George)	Yes	82 (Coast Mountains)	Yes
36 (Surrey)	Yes	58 (Nicola-Similkameen)	Yes	83 (North Okanagan-Shuswap)	Yes
37 (Delta)	Other	59 (Peace River South)	Yes	84 (Vancouver Island West)	Yes
38 (Richmond)	Yes	60 (Peace River North)	Yes	85 (Vancouver Island North)	Yes
39 (Vancouver)	Yes	61 (Greater Victoria)	*Note 1	87 (Stikine)	Yes
40 (New Westminster)	Yes	62 (Sooke)	Yes	91 (Nechako Lakes)	Yes
41 (Burnaby)	Yes	63 (Saanich)	Yes	92 (Nisga'a)	No
42 (Maple Ridge-Pitt Meadows)	Yes	64 (Gulf Islands)	Yes	93 (Conseil Scolaire Francophone)	Yes

Universities

Capilano University	Other	Thompson Rivers University	Yes	University of Victoria	Other
Emily Carr University of Art + Design	Yes	University of British Columbia	Yes	Vancouver Island University	Yes
Kwantlen Polytechnic University	Yes	University of Northern British Columbia	Yes		
Royal Roads University	Yes	University of the Fraser Valley	Yes		
Simon Fraser University	Yes				

*Note 1: Organization did not submit a completed survey.

Q4. Has your organization implemented internal controls to mitigate assessed fraud risks in line with your control objectives? (continued)**Colleges & Institutes**

British Columbia Institute of Technology	Other	College of the Rockies	Yes	North Island College	Yes
Camosun College	Yes	Douglas College	Yes	Northern Lights College	Yes
Coast Mountain College	Yes	Justice Institute of British Columbia	Yes	Okanagan College	Yes
College of New Caledonia	Other	Langara College	Yes	Selkirk College	Other
		Nicola Valley Institute of Technology	Yes	Vancouver Community College	Yes

Health Authorities

Fraser Health Authority	Yes	Northern Health Authority	Yes	Vancouver Island Health Authority	Yes
Interior Health Authority	Yes	Provincial Health Services Authority	Yes		
Nisga'a Valley Health Authority	Yes	Vancouver Coastal Health Authority	Yes		

Commercial Crown

BC Hydro and Power Authority	Yes	BC Lottery Corporation	Yes	Insurance Corporation of BC	Yes
BC Liquor Distribution Branch	Yes	Columbia Power Corporation	Yes		

Service Crown

BC Family Maintenance Agency Ltd.	Yes	British Columbia Transit	Yes	Legal Services Society	Yes
BC Games Society	Yes	Community Living British Columbia	Yes	Provincial Rental Housing Corporation	No
BC Housing Management Commission	Yes	Destination BC	Yes	Royal British Columbia Museum	Yes
BC Pavillion Corporation	Yes	Forestry Innovation Investment Ltd.	Yes	Transportation Investment Corporation	Yes
BCNET	Yes	Infrastructure BC Inc.	Yes		
British Columbia Council for International Education	Yes	Innovate BC	Yes		
		Knowledge Network Corporation	No		

Authority or Commission

BC Financial Services Authority	Yes	BC Assessment Authority	Yes	Industry Training Authority	Yes
BC Transportation Financing Authority	Yes	BC Securities Commission	Yes	Oil and Gas Commission	Yes

Associations, Societies, trusts, other

BC Public School Employers' Association	Yes	Health Employers Association of BC	Yes	Real Estate Foundation of BC	Yes
Columbia Basin Trust	Yes	Jewish Home for the Aged operating as Louis Brier Home and Hospital	Yes	St. Michael's Centre	Yes
Community Social Services Employers' Association of BC	Yes	Menno Hospital	Yes	First Peoples' Heritage Language & Culture Council	*Note 1
Creston Valley Wildlife Management Authority Trust Fund	Yes	Mount St. Mary Hospital	Yes	InBC Investment Corporation	*Note 1
Crown Corporations Employers' Association	Yes	Nechako-Kitamaat Development Fund Society	No	Organized Crime Agency of BC	*Note 1
Forest Enhancement Society of BC	Yes	Providence Health Care Society	Yes	Post-Secondary Employers' Association	Yes
		Real Estate Council of BC	Yes		

*Note 1: Organization did not submit a completed survey.

Q4A. [If Q4=Yes] Has your organization assessed the operational effectiveness of those internal controls?

Public Service

Ministry of Finance (on behalf of ministries) Yes

Government reporting entities (GRE): Crown organizations

School Districts

05 (Southeast Kootenay)	Yes	43 (Coquitlam)	Yes	67 (Okanagan Skaha)	Yes
06 (Rocky Mountain)	N/A	44 (North Vancouver)	Yes	68 (Nanaimo-Ladysmith)	Yes
08 (Kootenay Lake)	Yes	45 (West Vancouver)	Yes	69 (Qualicum)	Yes
10 (Arrow Lakes)	Yes	46 (Sunshine Coast)	Yes	70 (Alberni)	No
19 (Revelstoke)	Yes	47 (Powell River)	Yes	71 (Comox Valley)	Yes
20 (Kootenay-Columbia)	Yes	48 (Sea to Sky)	Yes	72 (Campbell River)	Yes
22 (Vernon)	*Note 1	49 (Central Coast)	Yes	73 (Kamloops - Thompson)	Yes
23 (Central Okanagan)	Yes	50 (Haida Gwaii)	No	74 (Gold Trail)	No
27 (Cariboo-Chilcotin)	Yes	51 (Boundary)	No	75 (Mission)	Yes
28 (Quesnel)	Yes	52 (Prince Rupert)	N/A	78 (Fraser-Cascade)	No
33 (Chilliwack)	Yes	53 (Okanagan Similkameen)	Other	79 (Cowichan Valley)	Yes
34 (Abbotsford)	Other	54 (Bulkley Valley)	Other	81 (Fort Nelson)	Yes
35 (Langley)	Yes	57 (Prince George)	Yes	82 (Coast Mountains)	Yes
36 (Surrey)	Yes	58 (Nicola-Similkameen)	Yes	83 (North Okanagan-Shuswap)	Yes
37 (Delta)	N/A	59 (Peace River South)	Yes	84 (Vancouver Island West)	No
38 (Richmond)	Yes	60 (Peace River North)	No	85 (Vancouver Island North)	Yes
39 (Vancouver)	Yes	61 (Greater Victoria)	*Note 1	87 (Stikine)	Yes
40 (New Westminster)	No	62 (Sooke)	No	91 (Nechako Lakes)	Yes
41 (Burnaby)	Yes	63 (Saanich)	Yes	92 (Nisga'a)	N/A
42 (Maple Ridge-Pitt Meadows)	Yes	64 (Gulf Islands)	Yes	93 (Conseil Scolaire Francophone)	Other

Universities

Capilano University	N/A	Thompson Rivers University	Other	University of Victoria	N/A
Emily Carr University of Art + Design	Yes	University of British Columbia	Yes	Vancouver Island University	Other
Kwantlen Polytechnic University	Yes	University of Northern British Columbia	Other		
Royal Roads University	No	University of the Fraser Valley	Yes		
Simon Fraser University	Yes				

*Note 1: Organization did not submit a completed survey.

Q4A. [If Q4=Yes] Has your organization assessed the operational effectiveness of those internal controls? (continued)**Colleges & Institutes**

British Columbia Institute of Technology	N/A	College of the Rockies	Yes	North Island College	Yes
Camosun College	No	Douglas College	Yes	Northern Lights College	Yes
Coast Mountain College	Yes	Justice Institute of British Columbia	Yes	Okanagan College	Yes
College of New Caledonia	N/A	Langara College	Yes	Selkirk College	N/A
		Nicola Valley Institute of Technology	Yes	Vancouver Community College	Yes

Health Authorities

Fraser Health Authority	Yes	Northern Health Authority	Yes	Vancouver Island Health Authority	Yes
Interior Health Authority	Yes	Provincial Health Services Authority	Yes		
Nisga'a Valley Health Authority	Yes	Vancouver Coastal Health Authority	Yes		

Commercial Crown

BC Hydro and Power Authority	Yes	BC Lottery Corporation	Yes	Insurance Corporation of BC	Other
BC Liquor Distribution Branch	Yes	Columbia Power Corporation	Yes		

Service Crown

BC Family Maintenance Agency Ltd.	Yes	British Columbia Transit	Other	Legal Services Society	Other
BC Games Society	Yes	Community Living British Columbia	Yes	Provincial Rental Housing Corporation	N/A
BC Housing Management Commission	Yes	Destination BC	Yes	Royal British Columbia Museum	Other
BC Pavillion Corporation	Yes	Forestry Innovation Investment Ltd.	Yes	Transportation Investment Corporation	Yes
BCNET	Yes	Infrastructure BC Inc.	No		
British Columbia Council for International Education	Yes	Innovate BC	Yes		
		Knowledge Network Corporation	N/A		

Authority or Commission

BC Financial Services Authority	No	BC Assessment Authority	Other	Industry Training Authority	Other
BC Transportation Financing Authority	Yes	BC Securities Commission	Yes	Oil and Gas Commission	Other

Associations, Societies, trusts, other

BC Public School Employers' Association	Yes	Health Employers Association of BC	Other	Real Estate Foundation of BC	Yes
Columbia Basin Trust	Yes	Jewish Home for the Aged operating as Louis Brier Home and Hospital	Yes	St. Michael's Centre	No
Community Social Services Employers' Association of BC	Yes	Menno Hospital	Yes	First Peoples' Heritage Language & Culture Council	*Note 1
Creston Valley Wildlife Management Authority Trust Fund	No	Mount St. Mary Hospital	Other	InBC Investment Corporation	*Note 1
Crown Corporations Employers' Association	Yes	Nechako-Kitimaat Development Fund Society	N/A	Organized Crime Agency of BC	*Note 1
Forest Enhancement Society of BC	Other	Providence Health Care Society	Yes	Post-Secondary Employers' Association	Yes
		Real Estate Council of BC	Yes		

*Note 1: Organization did not submit a completed survey.

Q5. Has your organization assessed the need for staff to take fraud training?

Public Service

Ministry of Finance (on behalf of ministries) Yes

Government reporting entities (GRE): Crown organizations

School Districts

05 (Southeast Kootenay)	No	43 (Coquitlam)	No	67 (Okanagan Skaha)	No
06 (Rocky Mountain)	Yes	44 (North Vancouver)	No	68 (Nanaimo-Ladysmith)	No
08 (Kootenay Lake)	No	45 (West Vancouver)	No	69 (Qualicum)	No
10 (Arrow Lakes)	No	46 (Sunshine Coast)	No	70 (Alberni)	No
19 (Revelstoke)	No	47 (Powell River)	No	71 (Comox Valley)	No
20 (Kootenay-Columbia)	No	48 (Sea to Sky)	No	72 (Campbell River)	No
22 (Vernon)	*Note 1	49 (Central Coast)	Yes	73 (Kamloops - Thompson)	No
23 (Central Okanagan)	Yes	50 (Haida Gwaii)	No	74 (Gold Trail)	No
27 (Cariboo-Chilcotin)	Yes	51 (Boundary)	Yes	75 (Mission)	No
28 (Quesnel)	No	52 (Prince Rupert)	No	78 (Fraser-Cascade)	No
33 (Chilliwack)	No	53 (Okanagan Similkameen)	No	79 (Cowichan Valley)	Yes
34 (Abbotsford)	No	54 (Bulkley Valley)	No	81 (Fort Nelson)	No
35 (Langley)	No	57 (Prince George)	Yes	82 (Coast Mountains)	No
36 (Surrey)	No	58 (Nicola-Similkameen)	Yes	83 (North Okanagan-Shuswap)	No
37 (Delta)	No	59 (Peace River South)	No	84 (Vancouver Island West)	No
38 (Richmond)	No	60 (Peace River North)	No	85 (Vancouver Island North)	No
39 (Vancouver)	No	61 (Greater Victoria)	*Note 1	87 (Stikine)	Yes
40 (New Westminster)	No	62 (Sooke)	No	91 (Nechako Lakes)	No
41 (Burnaby)	No	63 (Saanich)	No	92 (Nisgaa)	No
42 (Maple Ridge-Pitt Meadows)	Yes	64 (Gulf Islands)	No	93 (Conseil Scolaire Francophone)	No

Universities

Capilano University	No	Thompson Rivers University	No	University of Victoria	No
Emily Carr University of Art + Design	No	University of British Columbia	Yes	Vancouver Island University	No
Kwantlen Polytechnic University	No	University of Northern British Columbia	No		
Royal Roads University	No	University of the Fraser Valley	No		
Simon Fraser University	No				

*Note 1: Organization did not submit a completed survey.

Q5. Has your organization assessed the need for staff to take fraud training? (continued)**Colleges & Institutes**

British Columbia Institute of Technology	No	College of the Rockies	No	North Island College	No
Camosun College	No	Douglas College	Yes	Northern Lights College	No
Coast Mountain College	Yes	Justice Institute of British Columbia	Yes	Okanagan College	No
College of New Caledonia	No	Langara College	Yes	Selkirk College	No
		Nicola Valley Institute of Technology	No	Vancouver Community College	No

Health Authorities

Fraser Health Authority	No	Northern Health Authority	Yes	Vancouver Island Health Authority	No
Interior Health Authority	No	Provincial Health Services Authority	Yes		
Nisga'a Valley Health Authority	Yes	Vancouver Coastal Health Authority	No		

Commercial Crown

BC Hydro and Power Authority	Yes	BC Lottery Corporation	Yes	Insurance Corporation of BC	Yes
BC Liquor Distribution Branch	No	Columbia Power Corporation	No		

Service Crown

BC Family Maintenance Agency Ltd.	Yes	British Columbia Transit	Yes	Legal Services Society	No
BC Games Society	No	Community Living British Columbia	No	Provincial Rental Housing Corporation	Yes
BC Housing Management Commission	Yes	Destination BC	Yes	Royal British Columbia Museum	No
BC Pavillion Corporation	Yes	Forestry Innovation Investment Ltd.	No	Transportation Investment Corporation	No
BCNET	No	Infrastructure BC Inc.	No		
British Columbia Council for International Education	No	Innovate BC	No		
		Knowledge Network Corporation	No		

Authority or Commission

BC Financial Services Authority	No	BC Assessment Authority	Yes	Industry Training Authority	No
BC Transportation Financing Authority	Yes	BC Securities Commission	Yes	Oil and Gas Commission	No

Associations, Societies, trusts, other

BC Public School Employers' Association	No	Health Employers Association of BC	No	Real Estate Foundation of BC	No
Columbia Basin Trust	No	Jewish Home for the Aged operating as Louis Brier Home and Hospital	No	St. Michael's Centre	No
Community Social Services Employers' Association of BC	No	Menno Hospital	No	First Peoples' Heritage Language & Culture Council	*Note 1
Creston Valley Wildlife Management Authority Trust Fund	No	Mount St. Mary Hospital	No	InBC Investment Corporation	*Note 1
Crown Corporations Employers' Association	Yes	Nechako-Kitimaat Development Fund Society	No	Organized Crime Agency of BC	*Note 1
Forest Enhancement Society of BC	No	Providence Health Care Society	No	Post-Secondary Employers' Association	No
		Real Estate Council of BC	Yes		

*Note 1: Organization did not submit a completed survey.

APPENDIX E: FRAUD RISK MONITORING AND REPORTING BY INSTITUTION – Q6, Q7, Q7A

Q6. Has your organization established a compliance monitoring and reporting function (e.g., one or more staff who have been tasked with monitoring controls and reporting signs of non-compliance and fraud)?

Public Service

Ministry of Finance (on behalf of ministries) Yes

Government reporting entities (GRE): Crown organizations

School Districts

05 (Southeast Kootenay)	Yes	43 (Coquitlam)	Yes	67 (Okanagan Skaha)	No
06 (Rocky Mountain)	No	44 (North Vancouver)	Yes	68 (Nanaimo-Ladysmith)	Yes
08 (Kootenay Lake)	Yes	45 (West Vancouver)	Yes	69 (Qualicum)	Yes
10 (Arrow Lakes)	Yes	46 (Sunshine Coast)	Yes	70 (Alberni)	No
19 (Revelstoke)	Yes	47 (Powell River)	Yes	71 (Comox Valley)	Yes
20 (Kootenay-Columbia)	Yes	48 (Sea to Sky)	Yes	72 (Campbell River)	No
22 (Vernon)	*Note 1	49 (Central Coast)	Yes	73 (Kamloops - Thompson)	Yes
23 (Central Okanagan)	Yes	50 (Haida Gwaii)	No	74 (Gold Trail)	No
27 (Cariboo-Chilcotin)	Yes	51 (Boundary)	No	75 (Mission)	Yes
28 (Quesnel)	No	52 (Prince Rupert)	No	78 (Fraser-Cascade)	No
33 (Chilliwack)	Yes	53 (Okanagan Similkameen)	No	79 (Cowichan Valley)	Yes
34 (Abbotsford)	No	54 (Bulkley Valley)	Yes	81 (Fort Nelson)	Yes
35 (Langley)	Yes	57 (Prince George)	Yes	82 (Coast Mountains)	Yes
36 (Surrey)	Yes	58 (Nicola-Similkameen)	Yes	83 (North Okanagan-Shuswap)	Yes
37 (Delta)	No	59 (Peace River South)	No	84 (Vancouver Island West)	Yes
38 (Richmond)	No	60 (Peace River North)	No	85 (Vancouver Island North)	Yes
39 (Vancouver)	No	61 (Greater Victoria)	*Note 1	87 (Stikine)	No
40 (New Westminster)	Yes	62 (Sooke)	Yes	91 (Nechako Lakes)	No
41 (Burnaby)	Yes	63 (Saanich)	Yes	92 (Nisga'a)	No
42 (Maple Ridge-Pitt Meadows)	Yes	64 (Gulf Islands)	No	93 (Conseil Scolaire Francophone)	No

Universities

Capilano University	No	Thompson Rivers University	Yes	University of Victoria	Yes
Emily Carr University of Art + Design	No	University of British Columbia	No	Vancouver Island University	No
Kwantlen Polytechnic University	No	University of Northern British Columbia	No		
Royal Roads University	Yes				
Simon Fraser University	Yes	University of the Fraser Valley	Yes		

*Note 1: Organization did not submit a completed survey.

Q6. Has your organization established a compliance monitoring and reporting function (e.g., one or more staff who have been tasked with monitoring controls and reporting signs of non-compliance and fraud)? (continued)**Colleges & Institutes**

British Columbia Institute of Technology	No	College of the Rockies	Yes	North Island College	Yes
Camosun College	No	Douglas College	Yes	Northern Lights College	No
Coast Mountain College	Yes	Justice Institute of British Columbia	Yes	Okanagan College	No
College of New Caledonia	Yes	Langara College	Yes	Selkirk College	Yes
		Nicola Valley Institute of Technology	Yes	Vancouver Community College	Yes

Health Authorities

Fraser Health Authority	Yes	Northern Health Authority	Yes	Vancouver Island Health Authority	Yes
Interior Health Authority	Yes	Provincial Health Services Authority	Yes		
Nisga'a Valley Health Authority	No	Vancouver Coastal Health Authority	Yes		

Commercial Crown

BC Hydro and Power Authority	Yes	BC Lottery Corporation	Yes	Insurance Corporation of BC	Yes
BC Liquor Distribution Branch	Yes	Columbia Power Corporation	No		

Service Crown

BC Family Maintenance Agency Ltd.	Yes	British Columbia Transit	No	Legal Services Society	Yes
BC Games Society	Yes	Community Living British Columbia	Yes	Provincial Rental Housing Corporation	No
BC Housing Management Commission	Yes	Destination BC	Yes	Royal British Columbia Museum	Yes
BC Pavillion Corporation	Yes	Forestry Innovation Investment Ltd.	Yes	Transportation Investment Corporation	Yes
BCNET	Yes	Infrastructure BC Inc.	Yes		
British Columbia Council for International Education	No	Innovate BC	Yes		
		Knowledge Network Corporation	Yes		

Authority or Commission

BC Financial Services Authority	No	BC Assessment Authority	Yes	Industry Training Authority	No
BC Transportation Financing Authority	Yes	BC Securities Commission	Yes	Oil and Gas Commission	Yes

Associations, Societies, trusts, other

BC Public School Employers' Association	Yes	Health Employers Association of BC	No	Real Estate Foundation of BC	Yes
Columbia Basin Trust	No	Jewish Home for the Aged operating as Louis Brier Home and Hospital	No	St. Michael's Centre	Yes
Community Social Services Employers' Association of BC	Yes	Menno Hospital	No	First Peoples' Heritage Language & Culture Council	*Note 1
Creston Valley Wildlife Management Authority Trust Fund	Yes	Mount St. Mary Hospital	No	InBC Investment Corporation	*Note 1
Crown Corporations Employers' Association	No	Nechako-Kitamaat Development Fund Society	No	Organized Crime Agency of BC	*Note 1
Forest Enhancement Society of BC	Yes	Providence Health Care Society	No	Post-Secondary Employers' Association	Yes
		Real Estate Council of BC	Yes		

*Note 1: Organization did not submit a completed survey.

Q7. Has your organization assessed the need for a fraud hotline to report incidents of non-compliance or fraud?

Public Service

Ministry of Finance (on behalf of ministries) Yes

Government reporting entities (GRE): Crown organizations

School Districts

05 (Southeast Kootenay)	Yes	43 (Coquitlam)	Yes	67 (Okanagan Skaha)	No
06 (Rocky Mountain)	No	44 (North Vancouver)	No	68 (Nanaimo-Ladysmith)	No
08 (Kootenay Lake)	No	45 (West Vancouver)	No	69 (Qualicum)	No
10 (Arrow Lakes)	Yes	46 (Sunshine Coast)	No	70 (Alberni)	No
19 (Revelstoke)	No	47 (Powell River)	No	71 (Comox Valley)	No
20 (Kootenay-Columbia)	Yes	48 (Sea to Sky)	No	72 (Campbell River)	No
22 (Vernon)	*Note 1	49 (Central Coast)	Yes	73 (Kamloops - Thompson)	No
23 (Central Okanagan)	Yes	50 (Haida Gwaii)	No	74 (Gold Trail)	No
27 (Cariboo-Chilcotin)	No	51 (Boundary)	No	75 (Mission)	No
28 (Quesnel)	No	52 (Prince Rupert)	No	78 (Fraser-Cascade)	No
33 (Chilliwack)	No	53 (Okanagan Similkameen)	No	79 (Cowichan Valley)	No
34 (Abbotsford)	No	54 (Bulkley Valley)	No	81 (Fort Nelson)	No
35 (Langley)	No	57 (Prince George)	No	82 (Coast Mountains)	Yes
36 (Surrey)	No	58 (Nicola-Similkameen)	No	83 (North Okanagan-Shuswap)	No
37 (Delta)	No	59 (Peace River South)	No	84 (Vancouver Island West)	No
38 (Richmond)	No	60 (Peace River North)	No	85 (Vancouver Island North)	No
39 (Vancouver)	No	61 (Greater Victoria)	*Note 1	87 (Stikine)	No
40 (New Westminster)	No	62 (Sooke)	No	91 (Nechako Lakes)	No
41 (Burnaby)	No	63 (Saanich)	No	92 (Nisga'a)	No
42 (Maple Ridge-Pitt Meadows)	Yes	64 (Gulf Islands)	No	93 (Conseil Scolaire Francophone)	Yes

Universities

Capilano University	No	Thompson Rivers University	Yes	University of Victoria	Yes
Emily Carr University of Art + Design	No	University of British Columbia	Yes	Vancouver Island University	No
Kwantlen Polytechnic University	No	University of Northern British Columbia	No		
Royal Roads University	No	University of the Fraser Valley	No		
Simon Fraser University	Yes				

*Note 1: Organization did not submit a completed survey.

Q7. Has your organization assessed the need for a fraud hotline to report incidents of non-compliance or fraud? (continued)**Colleges & Institutes**

British Columbia Institute of Technology	Yes	College of the Rockies	No	North Island College	No
Camosun College	No	Douglas College	Yes	Northern Lights College	No
Coast Mountain College	No	Justice Institute of British Columbia	No	Okanagan College	Yes
College of New Caledonia	No	Langara College	No	Selkirk College	No
		Nicola Valley Institute of Technology	No	Vancouver Community College	Yes

Health Authorities

Fraser Health Authority	Yes	Northern Health Authority	Yes	Vancouver Island Health Authority	Yes
Interior Health Authority	Yes	Provincial Health Services Authority	Yes		
Nisga'a Valley Health Authority	Yes	Vancouver Coastal Health Authority	Yes		

Commercial Crown

BC Hydro and Power Authority	Yes	BC Lottery Corporation	Yes	Insurance Corporation of BC	Yes
BC Liquor Distribution Branch	Yes	Columbia Power Corporation	Yes		

Service Crown

BC Family Maintenance Agency Ltd.	Yes	British Columbia Transit	Yes	Legal Services Society	No
BC Games Society	No	Community Living British Columbia	Yes	Provincial Rental Housing Corporation	Yes
BC Housing Management Commission	Yes	Destination BC	Yes	Royal British Columbia Museum	Yes
BC Pavillion Corporation	No	Forestry Innovation Investment Ltd.	No	Transportation Investment Corporation	No
BCNET	No	Infrastructure BC Inc.	Yes		
British Columbia Council for International Education	No	Innovate BC	No		
		Knowledge Network Corporation	No		

Authority or Commission

BC Financial Services Authority	No	BC Assessment Authority	No	Industry Training Authority	Yes
BC Transportation Financing Authority	No	BC Securities Commission	Yes	Oil and Gas Commission	No

Associations, Societies, trusts, other

BC Public School Employers' Association	No	Jewish Home for the Aged operating as Louis Brier Home and Hospital	No	First Peoples' Heritage Language & Culture Council	*Note 1
Columbia Basin Trust	Yes	Menno Hospital	No	InBC Investment Corporation	*Note 1
Community Social Services Employers' Association of BC	No	Mount St. Mary Hospital	No	Organized Crime Agency of BC	*Note 1
Creston Valley Wildlife Management Authority Trust Fund	No	Nechako-Kitamaat Development Fund Society	No	Post-Secondary Employers' Association	No
Crown Corporations Employers' Association	Yes	Providence Health Care Society	No		
Forest Enhancement Society of BC	No	Real Estate Council of BC	No		
Health Employers Association of BC	No	Real Estate Foundation of BC	No		
		St. Michael's Centre	No		

*Note 1: Organization did not submit a completed survey.

7A. [If Q7=Yes] Has your organization established a fraud hotline based on the results of the needs assessment?

Public Service

Ministry of Finance (on behalf of ministries) Yes

Government reporting entities (GRE): Crown organizations

School Districts

05 (Southeast Kootenay)	No	43 (Coquitlam)	No	67 (Okanagan Skaha)	N/A
06 (Rocky Mountain)	N/A	44 (North Vancouver)	N/A	68 (Nanaimo-Ladysmith)	N/A
08 (Kootenay Lake)	N/A	45 (West Vancouver)	N/A	69 (Qualicum)	N/A
10 (Arrow Lakes)	No	46 (Sunshine Coast)	N/A	70 (Alberni)	N/A
19 (Revelstoke)	N/A	47 (Powell River)	N/A	71 (Comox Valley)	N/A
20 (Kootenay-Columbia)	No	48 (Sea to Sky)	N/A	72 (Campbell River)	N/A
22 (Vernon)	*Note 1	49 (Central Coast)	No	73 (Kamloops - Thompson)	N/A
23 (Central Okanagan)	No	50 (Haida Gwaii)	N/A	74 (Gold Trail)	N/A
27 (Cariboo-Chilcotin)	N/A	51 (Boundary)	N/A	75 (Mission)	N/A
28 (Quesnel)	N/A	52 (Prince Rupert)	N/A	78 (Fraser-Cascade)	N/A
33 (Chilliwack)	N/A	53 (Okanagan Similkameen)	N/A	79 (Cowichan Valley)	N/A
34 (Abbotsford)	N/A	54 (Bulkley Valley)	N/A	81 (Fort Nelson)	N/A
35 (Langley)	N/A	57 (Prince George)	N/A	82 (Coast Mountains)	No
36 (Surrey)	N/A	58 (Nicola-Similkameen)	N/A	83 (North Okanagan-Shuswap)	N/A
37 (Delta)	N/A	59 (Peace River South)	N/A	84 (Vancouver Island West)	N/A
38 (Richmond)	N/A	60 (Peace River North)	N/A	85 (Vancouver Island North)	N/A
39 (Vancouver)	N/A	61 (Greater Victoria)	*Note 1	87 (Stikine)	N/A
40 (New Westminster)	N/A	62 (Sooke)	N/A	91 (Nechako Lakes)	N/A
41 (Burnaby)	N/A	63 (Saanich)	N/A	92 (Nisga'a)	N/A
42 (Maple Ridge-Pitt Meadows)	No	64 (Gulf Islands)	N/A	93 (Conseil Scolaire Francophone)	No

Universities

Capilano University	N/A	Thompson Rivers University	No	University of Victoria	Yes
Emily Carr University of Art + Design	N/A	University of British Columbia	Yes	Vancouver Island University	N/A
Kwantlen Polytechnic University	N/A	University of Northern British Columbia	N/A		
Royal Roads University	N/A	University of the Fraser Valley	N/A		
Simon Fraser University	No				

*Note 1: Organization did not submit a completed survey.

7A. [If Q7=Yes] Has your organization established a fraud hotline based on the results of the needs assessment? (continued)**Colleges & Institutes**

British Columbia Institute of Technology	No	College of the Rockies	N/A	North Island College	N/A
Camosun College	N/A	Douglas College	Yes	Northern Lights College	N/A
Coast Mountain College	N/A	Justice Institute of British Columbia	N/A	Okanagan College	No
College of New Caledonia	N/A	Langara College	N/A	Selkirk College	N/A
		Nicola Valley Institute of Technology	N/A	Vancouver Community College	No

Health Authorities

Fraser Health Authority	No	Northern Health Authority	Yes	Vancouver Island Health Authority	No
Interior Health Authority	No	Provincial Health Services Authority	Yes		
Nisga'a Valley Health Authority	Yes	Vancouver Coastal Health Authority	Yes		

Commercial Crown

BC Hydro and Power Authority	Yes	BC Lottery Corporation	No	Insurance Corporation of BC	Yes
BC Liquor Distribution Branch	Yes	Columbia Power Corporation	No		

Service Crown

BC Family Maintenance Agency Ltd.	No	British Columbia Transit	Yes	Legal Services Society	N/A
BC Games Society	N/A	Community Living British Columbia	Yes	Provincial Rental Housing Corporation	No
BC Housing Management Commission	Yes	Destination BC	Yes	Royal British Columbia Museum	No
BC Pavillion Corporation	N/A	Forestry Innovation Investment Ltd.	N/A	Transportation Investment Corporation	N/A
BCNET	N/A	Infrastructure BC Inc.	Yes		
British Columbia Council for International Education	N/A	Innovate BC	N/A		
		Knowledge Network Corporation	N/A		

Authority or Commission

BC Financial Services Authority	N/A	BC Assessment Authority	N/A	Industry Training Authority	Yes
BC Transportation Financing Authority	N/A	BC Securities Commission	No	Oil and Gas Commission	N/A

Associations, Societies, trusts, other

BC Public School Employers' Association	N/A	Health Employers Association of BC	N/A	Real Estate Foundation of BC	N/A
Columbia Basin Trust	Yes	Jewish Home for the Aged operating as Louis Brier Home and Hospital	N/A	St. Michael's Centre	N/A
Community Social Services Employers' Association of BC	N/A	Menno Hospital	N/A	First Peoples' Heritage Language & Culture Council	*Note 1
Creston Valley Wildlife Management Authority Trust Fund	N/A	Mount St. Mary Hospital	N/A	InBC Investment Corporation	*Note 1
Crown Corporations Employers' Association	No	Nechako-Kitamaat Development Fund Society	N/A	Organized Crime Agency of BC	*Note 1
Forest Enhancement Society of BC	N/A	Providence Health Care Society	N/A	Post-Secondary Employers' Association	N/A
		Real Estate Council of BC	N/A		

*Note 1: Organization did not submit a completed survey.

APPENDIX F: FRAUD RISK INVESTIGATION AND CORRECTIVE ACTION BY INSTITUTION – Q9, Q9A, Q10

Q9. Has your organization established policies and procedures to follow when potential incidents of fraud are identified?

Public Service

Ministry of Finance (on behalf of ministries) Yes

Government reporting entities (GRE): Crown organizations

School Districts

05 (Southeast Kootenay)	No	43 (Coquitlam)	Yes	67 (Okanagan Skaha)	Yes
06 (Rocky Mountain)	No	44 (North Vancouver)	No	68 (Nanaimo-Ladysmith)	Yes
08 (Kootenay Lake)	No	45 (West Vancouver)	Yes	69 (Qualicum)	No
10 (Arrow Lakes)	No	46 (Sunshine Coast)	No	70 (Alberni)	No
19 (Revelstoke)	No	47 (Powell River)	No	71 (Comox Valley)	No
20 (Kootenay-Columbia)	No	48 (Sea to Sky)	Yes	72 (Campbell River)	No
22 (Vernon)	*Note 1	49 (Central Coast)	No	73 (Kamloops - Thompson)	Yes
23 (Central Okanagan)	Yes	50 (Haida Gwaii)	No	74 (Gold Trail)	No
27 (Cariboo-Chilcotin)	No	51 (Boundary)	No	75 (Mission)	Yes
28 (Quesnel)	No	52 (Prince Rupert)	No	78 (Fraser-Cascade)	No
33 (Chilliwack)	No	53 (Okanagan Similkameen)	No	79 (Cowichan Valley)	No
34 (Abbotsford)	No	54 (Bulkley Valley)	No	81 (Fort Nelson)	No
35 (Langley)	No	57 (Prince George)	No	82 (Coast Mountains)	No
36 (Surrey)	No	58 (Nicola-Similkameen)	Yes	83 (North Okanagan-Shuswap)	No
37 (Delta)	No	59 (Peace River South)	Yes	84 (Vancouver Island West)	Yes
38 (Richmond)	No	60 (Peace River North)	No	85 (Vancouver Island North)	Yes
39 (Vancouver)	Yes	61 (Greater Victoria)	*Note 1	87 (Stikine)	No
40 (New Westminster)	Yes	62 (Sooke)	No	91 (Nechako Lakes)	No
41 (Burnaby)	No	63 (Saanich)	No	92 (Nisga'a)	No
42 (Maple Ridge-Pitt Meadows)	Yes	64 (Gulf Islands)	No	93 (Conseil Scolaire Francophone)	No

Universities

Capilano University	Yes	Thompson Rivers University	Yes	University of Victoria	Yes
Emily Carr University of Art + Design	No	University of British Columbia	Yes	Vancouver Island University	No
Kwantlen Polytechnic University	Yes	University of Northern British Columbia	No		
Royal Roads University	No				
Simon Fraser University	Yes	University of the Fraser Valley	Yes		

*Note 1: Organization did not submit a completed survey.

Q9. Has your organization established policies and procedures to follow when potential incidents of fraud are identified? (continued)**Colleges & Institutes**

British Columbia Institute of Technology	No	College of the Rockies	Yes	North Island College	No
Camosun College	No	Douglas College	Yes	Northern Lights College	No
Coast Mountain College	Yes	Justice Institute of British Columbia	No	Okanagan College	No
College of New Caledonia	No	Langara College	No	Selkirk College	Yes
		Nicola Valley Institute of Technology	Yes	Vancouver Community College	Yes

Health Authorities

Fraser Health Authority	Yes	Northern Health Authority	Yes	Vancouver Island Health Authority	Yes
Interior Health Authority	Yes	Provincial Health Services Authority	Yes		
Nisga'a Valley Health Authority	Yes	Vancouver Coastal Health Authority	Yes		

Commercial Crown

BC Hydro and Power Authority	Yes	BC Lottery Corporation	Yes	Insurance Corporation of BC	Yes
BC Liquor Distribution Branch	Yes	Columbia Power Corporation	No		

Service Crown

BC Family Maintenance Agency Ltd.	No	British Columbia Transit	No	Legal Services Society	Yes
BC Games Society	Yes	Community Living British Columbia	Yes	Provincial Rental Housing Corporation	No
BC Housing Management Commission	Yes	Destination BC	Yes	Royal British Columbia Museum	Yes
BC Pavillion Corporation	Yes	Forestry Innovation Investment Ltd.	Yes	Transportation Investment Corporation	Yes
BCNET	No	Infrastructure BC Inc.	Yes		
British Columbia Council for International Education	Yes	Innovate BC	Yes		
		Knowledge Network Corporation	No		

Authority or Commission

BC Financial Services Authority	No	BC Assessment Authority	No	Industry Training Authority	Yes
BC Transportation Financing Authority	Yes	BC Securities Commission	Yes	Oil and Gas Commission	Yes

Associations, Societies, trusts, other

BC Public School Employers' Association	No	Jewish Home for the Aged operating as Louis Brier Home and Hospital	No	First Peoples' Heritage Language & Culture Council	*Note 1
Columbia Basin Trust	No	Menno Hospital	No	InBC Investment Corporation	*Note 1
Community Social Services Employers' Association of BC	No	Mount St. Mary Hospital	No	Organized Crime Agency of BC	*Note 1
Creston Valley Wildlife Management Authority Trust Fund	No	Nechako-Kitamaat Development Fund Society	No	Post-Secondary Employers' Association	No
Crown Corporations Employers' Association	No	Providence Health Care Society	No		
Forest Enhancement Society of BC	No	Real Estate Council of BC	Yes		
Health Employers Association of BC	No	Real Estate Foundation of BC	Yes		
		St. Michael's Centre	No		

*Note 1: Organization did not submit a completed survey.

9A. [If Q9=Yes] Do the policies and procedures include direction regarding if, when and how police are to be called?

Public Service

Ministry of Finance (on behalf of ministries) Yes

Government reporting entities (GRE): Crown organizations

School Districts

05 (Southeast Kootenay)	N/A	43 (Coquitlam)	No	67 (Okanagan Skaha)	No
06 (Rocky Mountain)	N/A	44 (North Vancouver)	N/A	68 (Nanaimo-Ladysmith)	No
08 (Kootenay Lake)	N/A	45 (West Vancouver)	Yes	69 (Qualicum)	N/A
10 (Arrow Lakes)	N/A	46 (Sunshine Coast)	N/A	70 (Alberni)	N/A
19 (Revelstoke)	N/A	47 (Powell River)	N/A	71 (Comox Valley)	N/A
20 (Kootenay-Columbia)	N/A	48 (Sea to Sky)	No	72 (Campbell River)	N/A
22 (Vernon)	*Note 1	49 (Central Coast)	N/A	73 (Kamloops - Thompson)	No
23 (Central Okanagan)	Yes	50 (Haida Gwaii)	N/A	74 (Gold Trail)	N/A
27 (Cariboo-Chilcotin)	N/A	51 (Boundary)	N/A	75 (Mission)	No
28 (Quesnel)	N/A	52 (Prince Rupert)	N/A	78 (Fraser-Cascade)	N/A
33 (Chilliwack)	N/A	53 (Okanagan Similkameen)	N/A	79 (Cowichan Valley)	N/A
34 (Abbotsford)	N/A	54 (Bulkley Valley)	N/A	81 (Fort Nelson)	N/A
35 (Langley)	N/A	57 (Prince George)	N/A	82 (Coast Mountains)	N/A
36 (Surrey)	N/A	58 (Nicola-Similkameen)	Yes	83 (North Okanagan-Shuswap)	N/A
37 (Delta)	N/A	59 (Peace River South)	No	84 (Vancouver Island West)	No
38 (Richmond)	N/A	60 (Peace River North)	N/A	85 (Vancouver Island North)	No
39 (Vancouver)	Yes	61 (Greater Victoria)	*Note 1	87 (Stikine)	N/A
40 (New Westminster)	No	62 (Sooke)	N/A	91 (Nechako Lakes)	N/A
41 (Burnaby)	N/A	63 (Saanich)	N/A	92 (Nisga'a)	N/A
42 (Maple Ridge-Pitt Meadows)	No	64 (Gulf Islands)	N/A	93 (Conseil Scolaire Francophone)	N/A

Universities

Capilano University	No	Thompson Rivers University	No	University of Victoria	No
Emily Carr University of Art + Design	N/A	University of British Columbia	Yes	Vancouver Island University	N/A
Kwantlen Polytechnic University	No	University of Northern British Columbia	N/A		
Royal Roads University	N/A	University of the Fraser Valley	No		
Simon Fraser University	No				

*Note 1: Organization did not submit a completed survey.

9A. [If Q9=Yes] Do the policies and procedures include direction regarding if, when and how police are to be called? (continued)**Colleges & Institutes**

British Columbia Institute of Technology	N/A	College of the Rockies	No	North Island College	N/A
Camosun College	N/A	Douglas College	No	Northern Lights College	N/A
Coast Mountain College	Yes	Justice Institute of British Columbia	N/A	Okanagan College	N/A
College of New Caledonia	N/A	Langara College	N/A	Selkirk College	No
		Nicola Valley Institute of Technology	No	Vancouver Community College	Yes

Health Authorities

Fraser Health Authority	No	Northern Health Authority	Yes	Vancouver Island Health Authority	Yes
Interior Health Authority	Yes	Provincial Health Services Authority	Yes		
Nisga'a Valley Health Authority	Yes	Vancouver Coastal Health Authority	Yes		

Commercial Crown

BC Hydro and Power Authority	No	BC Lottery Corporation	Yes	Insurance Corporation of BC	Yes
BC Liquor Distribution Branch	Yes	Columbia Power Corporation	N/A		

Service Crown

BC Family Maintenance Agency Ltd.	N/A	British Columbia Transit	N/A	Legal Services Society	No
BC Games Society	No	Community Living British Columbia	Yes	Provincial Rental Housing Corporation	N/A
BC Housing Management Commission	Yes	Destination BC	Yes	Royal British Columbia Museum	No
BC Pavillion Corporation	No	Forestry Innovation Investment Ltd.	Yes	Transportation Investment Corporation	No
BCNET	N/A	Infrastructure BC Inc.	No		
British Columbia Council for International Education	No	Innovate BC	Yes		
		Knowledge Network Corporation	N/A		

Authority or Commission

BC Financial Services Authority	N/A	BC Assessment Authority	N/A	Industry Training Authority	No
BC Transportation Financing Authority	Yes	BC Securities Commission	No	Oil and Gas Commission	No

Associations, Societies, trusts, other

BC Public School Employers' Association	N/A	Jewish Home for the Aged operating as Louis Brier Home and Hospital	N/A	First Peoples' Heritage Language & Culture Council	*Note 1
Columbia Basin Trust	N/A	Menno Hospital	N/A	InBC Investment Corporation	*Note 1
Community Social Services Employers' Association of BC	N/A	Mount St. Mary Hospital	N/A	Organized Crime Agency of BC	*Note 1
Creston Valley Wildlife Management Authority Trust Fund	N/A	Nechako-Kitamaat Development Fund Society	N/A	Post-Secondary Employers' Association	N/A
Crown Corporations Employers' Association	N/A	Providence Health Care Society	N/A		
Forest Enhancement Society of BC	N/A	Real Estate Council of BC	No		
Health Employers Association of BC	N/A	Real Estate Foundation of BC	No		
		St. Michael's Centre	N/A		

*Note 1: Organization did not submit a completed survey.

Q10. Is there a regular governance process where incidents of fraud and corrective actions are reviewed with senior management and members of the board?

Public Service

Ministry of Finance (on behalf of ministries) Yes

Government reporting entities (GRE): Crown organizations

School Districts

05 (Southeast Kootenay)	No	43 (Coquitlam)	Yes	67 (Okanagan Skaha)	No
06 (Rocky Mountain)	Yes	44 (North Vancouver)	No	68 (Nanaimo-Ladysmith)	Yes
08 (Kootenay Lake)	No	45 (West Vancouver)	Yes	69 (Qualicum)	Yes
10 (Arrow Lakes)	No	46 (Sunshine Coast)	Yes	70 (Alberni)	No
19 (Revelstoke)	Yes	47 (Powell River)	No	71 (Comox Valley)	Yes
20 (Kootenay-Columbia)	No	48 (Sea to Sky)	Yes	72 (Campbell River)	Yes
22 (Vernon)	*Note 1	49 (Central Coast)	Yes	73 (Kamloops - Thompson)	No
23 (Central Okanagan)	Yes	50 (Haida Gwaii)	No	74 (Gold Trail)	No
27 (Cariboo-Chilcotin)	Yes	51 (Boundary)	No	75 (Mission)	No
28 (Quesnel)	Yes	52 (Prince Rupert)	No	78 (Fraser-Cascade)	No
33 (Chilliwack)	No	53 (Okanagan Similkameen)	No	79 (Cowichan Valley)	Yes
34 (Abbotsford)	Yes	54 (Bulkley Valley)	Yes	81 (Fort Nelson)	No
35 (Langley)	Yes	57 (Prince George)	Yes	82 (Coast Mountains)	Yes
36 (Surrey)	Yes	58 (Nicola-Similkameen)	Yes	83 (North Okanagan-Shuswap)	No
37 (Delta)	No	59 (Peace River South)	No	84 (Vancouver Island West)	No
38 (Richmond)	Yes	60 (Peace River North)	No	85 (Vancouver Island North)	Yes
39 (Vancouver)	Yes	61 (Greater Victoria)	*Note 1	87 (Stikine)	No
40 (New Westminster)	No	62 (Sooke)	No	91 (Nechako Lakes)	No
41 (Burnaby)	Yes	63 (Saanich)	No	92 (Nisga'a)	No
42 (Maple Ridge-Pitt Meadows)	Yes	64 (Gulf Islands)	No	93 (Conseil Scolaire Francophone)	No

Universities

Capilano University	No	Thompson Rivers University	No	University of Victoria	Yes
Emily Carr University of Art + Design	Yes	University of British Columbia	Yes	Vancouver Island University	Yes
Kwantlen Polytechnic University	Yes	University of Northern British Columbia	No		
Royal Roads University	No	University of the Fraser Valley	No		
Simon Fraser University	Yes				

*Note 1: Organization did not submit a completed survey.

Q10. Is there a regular governance process where incidents of fraud and corrective actions are reviewed with senior management and members of the board? (continued)**Colleges & Institutes**

British Columbia Institute of Technology	No	College of the Rockies	Yes	North Island College	Yes
Camosun College	No	Douglas College	Yes	Northern Lights College	No
Coast Mountain College	Yes	Justice Institute of British Columbia	Yes	Okanagan College	Yes
College of New Caledonia	No	Langara College	Yes	Selkirk College	Yes
		Nicola Valley Institute of Technology	Yes	Vancouver Community College	Yes

Health Authorities

Fraser Health Authority	Yes	Northern Health Authority	Yes	Vancouver Island Health Authority	Yes
Interior Health Authority	Yes	Provincial Health Services Authority	Yes		
Nisga'a Valley Health Authority	Yes	Vancouver Coastal Health Authority	Yes		

Commercial Crown

BC Hydro and Power Authority	Yes	BC Lottery Corporation	Yes	Insurance Corporation of BC	Yes
BC Liquor Distribution Branch	Yes	Columbia Power Corporation	Yes		

Service Crown

BC Family Maintenance Agency Ltd.	Yes	British Columbia Transit	Yes	Legal Services Society	No
BC Games Society	Yes	Community Living British Columbia	Yes	Provincial Rental Housing Corporation	Yes
BC Housing Management Commission	Yes	Destination BC	Yes	Royal British Columbia Museum	Yes
BC Pavillion Corporation	Yes	Forestry Innovation Investment Ltd.	Yes	Transportation Investment Corporation	Yes
BCNET	No	Infrastructure BC Inc.	No		
British Columbia Council for International Education	Yes	Innovate BC	Yes		
		Knowledge Network Corporation	No		

Authority or Commission

BC Financial Services Authority	No	BC Assessment Authority	No	Industry Training Authority	No
BC Transportation Financing Authority	Yes	BC Securities Commission	Yes	Oil and Gas Commission	Yes

Associations, Societies, trusts, other

BC Public School Employers' Association	No	Health Employers Association of BC	Yes	Real Estate Foundation of BC	No
Columbia Basin Trust	No	Jewish Home for the Aged operating as Louis Brier Home and Hospital	No	St. Michael's Centre	No
Community Social Services Employers' Association of BC	Yes	Menno Hospital	No	First Peoples' Heritage Language & Culture Council	*Note 1
Creston Valley Wildlife Management Authority Trust Fund	Yes	Mount St. Mary Hospital	No	InBC Investment Corporation	*Note 1
Crown Corporations Employers' Association	No	Nechako-Kitamaat Development Fund Society	No	Organized Crime Agency of BC	*Note 1
Forest Enhancement Society of BC	No	Providence Health Care Society	No	Post-Secondary Employers' Association	No
		Real Estate Council of BC	Yes		

*Note 1: Organization did not submit a completed survey.



OFFICE OF THE
Auditor General
of British Columbia

LOCATION

623 Fort Street
Victoria, British Columbia
Canada V8W 1G1

OFFICE HOURS

Monday to Friday
8:30 am – 4:30 pm

Telephone: 250-419-6100
Toll-free through Enquiry BC: 1-800-663-7867
In Vancouver: 604-660-2421

FAX: 250-387-1230

EMAIL: bcauditor@bcauditor.com

WEBSITE: www.bcauditor.com

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