



Office of the
Auditor General
of British Columbia

April 2025

Service Plan 2025/26–2027/28





Office of the
Auditor General
of British Columbia

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Select Standing Committee on Finance and Government Services
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Dear members:

I have the pleasure of submitting the Office of the Auditor General's *Service Plan 2025/26–2027/28*, as required under section 19 (1) (a) of the *Auditor General Act*.

Sheila Dodds, CPA, CA, CIA
Acting Auditor General of British Columbia
Victoria, B.C.

April 2025

Copy: Jennifer Arril
Clerk of Committees
Legislative Assembly of British Columbia



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From the acting auditor general



The Office of the Auditor General's *Service Plan 2025/26–2027/28* arrives at a time of transition for our team, with the retirement of former auditor general Michael Pickup in November 2024. In many ways, his four-year tenure transformed the way we report on our work and how we engage with the Legislative Assembly and people who live in B.C. His contributions will be of long-lasting benefit.

As we await the Legislative Assembly's appointment of a new auditor general, it's my sincere honour to serve as acting auditor general. I eagerly anticipate the coming months and the work our skilled and dedicated teams will continue to bring forward.

Our service plan harnesses the momentum the organization has gained in recent years. Its focused strategies will enhance our ability to have a positive influence on the Province of B.C.'s financial transparency and accountability, and on its delivery of public sector programs and services.

Internally, we will continue to foster an engaged and respectful workplace, one that's supported by our new strategy for equity, diversity and inclusion, as well as our new accessibility plan. Also, our recently implemented compensation framework is fair and transparent and it's helping us attract and keep skilled employees.

This service plan aligns with the *Auditor General Act*, the *Budget Transparency and Accountability Act*, and the *Performance Reporting Principles for the B.C. Public Sector*. It's presented along with the Office of the Auditor General's budget submission for the same period, so that our work plan and performance targets are in sync with our funding requests.

Thank you for being interested in the office of the auditor general and the work we do. I'm excited about what's ahead and the way our service plan is going to help to get us there.

Sheila Dodds, CPA, CA, CIA
Acting Auditor General of British Columbia
Victoria, British Columbia

April 2025



Accountability statement

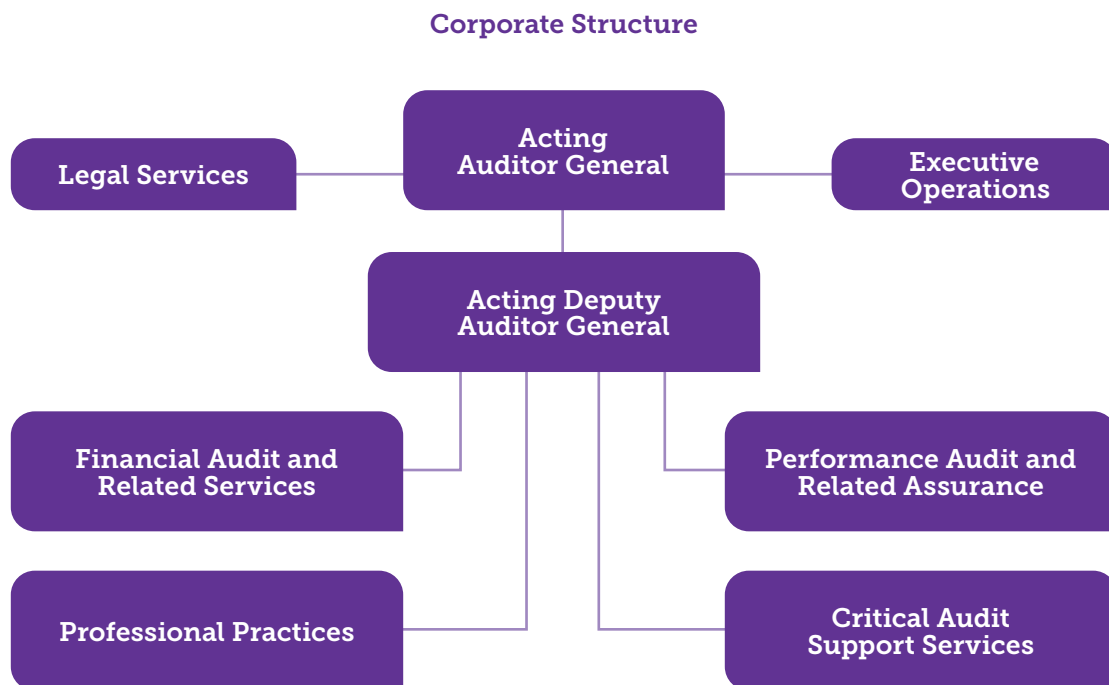
This report was prepared in accordance with the *Auditor General Act* and the Performance Reporting Principles for the British Columbia Public Sector. I am accountable for the results achieved and for the selection and tracking of the performance measures.



Sheila Dodds, CPA, CA, CIA
Acting Auditor General of British Columbia
Victoria, British Columbia

April 2025

Our organization



Our mandate

Non-partisan and independent of government, the auditor general reports to the Legislative Assembly of B.C. and provides assurance about government's financial reporting and program performance. The auditor general is appointed to an eight-year term, as mandated by the *Auditor General Act*.

The auditor general's financial audits, performance audits and other reports provide accurate, objective and trusted information that supports confidence and improvements in public sector reporting, programs and services.

The work of the office includes auditing the government's summary financial statements, which consolidate more than 150 organizations that make up the government reporting entity (GRE). Organizations in the GRE are controlled by, or accountable to, the provincial government. They include ministries, Crown corporations, universities, colleges, school districts, and health authorities. The auditor general has authority to audit the financial statements of any entity in the GRE and to conduct an audit of the efficiency, economy and/or effectiveness of any GRE program or service.

In addition to prioritizing areas of risk and significance when selecting performance audits, the auditor general considers issues and concerns identified by members of the Legislative Assembly (MLAs) and the people of B.C. in planning audit work.

The auditor general communicates the work of the office through public reports issued to the Legislative Assembly. Audit reports are referred to the Select Standing Committee on Public Accounts for review and follow-up.



Who we are

Our vision

Engaged people making a difference for the people in B.C.

Our mission

We provide independent assurance and trusted information 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 in B.C.

Our values and guiding principles

We believe in supporting each other to learn and develop. Therefore, we will:

- Give people a chance to try new things.
- Delegate responsibilities and support one another in achieving success.
- Be compassionate when things don't go as planned and coach for success.

We believe in supporting everyone to do their best work. Therefore, we will:

- Recognize everyone's contribution and celebrate each other's successes.
- Cultivate an energetic and positive work environment.

We believe in working together as a high performing team. Therefore, we will:

- Collaborate to achieve success.
- Respect people's position, knowledge, and experience.
- Recognize and value each other's strengths and interests.

We believe in acting with integrity. Therefore, we will:

- Do what we know is right even when it's difficult.
- Be kind, straightforward, transparent, and honest in our dealings with others.
- Uphold our high ethical standards.

We believe in being visionary. Therefore, we will:

- Question the status quo and embrace continuous improvement.
- Consult broadly to include diverse perspectives.
- Bravely support new and innovative approaches.

We are committed to creating and reinforcing diversity, inclusion, and safety. Therefore, we will:

- Build a safe environment where everyone feels they belong and is encouraged to bring their whole selves to work.
- Manage our biases and challenge our assumptions around differences.
- Address behavior that discriminates, excludes or makes someone feel unsafe.
- Make space for all voices.



Our goals

Support each other to do our best work within an inclusive and engaged workplace culture.

Live our values and work through difficult issues while treating people respectfully.

Deliver audits and trusted information that demonstrate value from the resources that are entrusted to us.

Our objectives

Objective 1

Improve clarity and consistency of processes and information used for corporate governance, planning and reporting

Our work requires us to examine how other organizations engage in their planning, reporting and management, so it's imperative that we lead and set examples on those fronts. Our success in doing so depends on our people and leadership.

To continually improve, we look for ways to enhance our processes, policies, strategies, and structures. Recent corporate governance changes saw us add quality management and legal leadership to our executive committee.

Our newly restructured leadership committee, with senior leaders from each portfolio, is responsible for leading strategic priorities and strengthening connections across the organization. These changes enable us to identify and respond to corporate opportunities and risks with greater agility and in a more cohesive, effective manner.

We developed a corporate strategic plan for 2024 to 2026 that charts a clear course led by our new acting auditor general, executive, and leadership committees, providing valuable direction as we transition to our next auditor general. The plan builds on our successes and sets expectations for continual improvement in every aspect of our mandate. It's also at the core of the directions and strategies outlined in this service plan.

Objective 1 will be supported by the following strategies, described more fully in [2025/26 strategies on page 15](#):

- Continue to enhance the quality and efficiency of our audits and related support functions.
- Implement growth-based employee performance development and management processes that align with the strategic needs of the office and are supported by our compensation framework.



Measuring our performance on Objective 1

Key performance indicator: Work Environment Survey – executive-level management driver

	2021/22 results	2022/23 results	2023/24 results	2024/25 target	2025/26 target	2026/27 target (projected)	2027/28 target (projected)
Executive-level management score	59 (baseline)	62 (target: 63)	67 (target: 65)	66	67	68	69

The executive-level management driver from the Work Environment Survey (or WES, our regular survey of staff engagement) serves as our key performance indicator for assessing and improving the clarity and consistency of processes and information used for corporate governance, planning, and reporting. We are pleased by the positive increases achieved each year since introducing this measure. As we prepare to welcome a new auditor general, we remain committed to continually improving corporate governance, planning, reporting practices and executive-level management scores.

To further monitor the effectiveness of our corporate practices, we will continue to collect and report results for secondary WES indicators that relate to our mission, vision, and values, as well as organization satisfaction and commitment.

Objective 2

Foster an engaged workplace where all employees are safe, supported and respected

We continue to foster an engaged workplace for all employees to be safe, supported, and respected. Staff from all areas of the office worked together to develop our recently implemented Equity, Diversity and Inclusion (EDI) Strategy. We have also developed a new Accessibility Plan. Both initiatives are integral to our organizational culture and a diverse, barrier-free workplace.

Our new compensation framework is fair and transparent. It supports and recognizes employee growth and success. As well, job responsibilities and expectations are being clarified across the organization, including the development of an auditor progression framework that outlines the important roles auditors play at each stage of their careers with us.

We are integrating new growth-based staff performance discussions that link job responsibilities, professional goals and growth, and the broader needs and priorities of the office. We are also placing an enhanced focus on employee training and development.

Going forward, Objective 2 will be supported by the following strategies:

- Prioritize and implement elements of our employee training and development framework.
- Implement growth-based employee performance development and management processes that align with the strategic needs of the office and are supported by our compensation framework.



Measuring our performance on Objective 2

Key performance indicator: Work Environment Survey – engagement score

	2021/22 results	2022/23 results	2023/24 results	2024/25 target	2025/26 target	2026/27 target (projected)	2027/28 target (projected)
Engagement score	66 (baseline)	72 (target: 69)	75 (target: 71)	72	76	76	76

The Work Environment Survey engagement score is our key performance indicator to assess employee engagement, which considers factors such as job satisfaction, organization satisfaction, and organization commitment. We have seen significant increases in our engagement scores in the last three years, reaching a high score of 75 in the most recent survey (a score that is the same or higher than 78 per cent of work units in the B.C. public service). We aim to continue upward and rank among the top 20 per cent of public service work units. Based on recent results and rankings, we have adjusted future engagement targets to help increase and then maintain high levels of staff engagement.

We will continue to report results on secondary indicators from the Work Environment Survey, including respectful environment, organization satisfaction, teamwork and empowerment. This will help us further inform and monitor the impact of efforts to foster an engaged workplace where all employees are safe, supported and respected.

Objective 3

Implement a sustainable workforce plan to build organizational capacity and limit operational risk

In recent years, we've faced challenges in building organizational capacity and maintaining our workforce. This continues to be an important consideration in our planning and improvement efforts.

Our need for certified professionals with unique skills and experience puts us in direct competition with the private sector and government organizations that need people with similar abilities. We have responded to the challenge by offering a fair and competitive compensation and benefits package, a flexible and modern work environment, and an increased focus on professional growth, training and development, and succession planning.

Along with offering important, interesting, and diverse work opportunities, we have taken steps to develop and grow our staff, attract high quality candidates, and maintain a healthy turnover rate. We are confident our workforce is much more stable than in previous years, and we're on the right track.



We will continue to focus on building organizational capacity and limiting operational risk. We will improve and enhance the quality and efficiency of our audits and related support functions by utilizing the skills and capacity of staff from all portfolios more effectively throughout the year. We will also support strategic upskilling of our staff to build capacity throughout the office.

Going forward, Objective 3 will be supported by the following strategies:

- Continue to enhance the quality and efficiency of our audits and related support functions.
- Increase capacity to examine areas of growing importance to MLAs and to people in B.C.
- Implement growth-based employee performance development and management processes that align with the strategic needs of the office and are supported by our compensation framework.
- Prioritize and implement elements of our employee training and development framework.

Measuring our performance on Objective 3

Key performance indicator: Employee turnover rate¹

	2021/22 results	2022/23 results	2023/24 results	2024/25 target	2025/26 target	2026/27 target (projected)	2027/28 target (projected)
Turnover rate	21% (baseline)	17% (target: 16%)	13% (target: 14%)	14%	12%	12%	12%

The employee turnover rate is our key performance indicator for assessing sustainable workforce planning, building organizational capacity, and limiting operational risk. Starting in 2025/26, we will aim to meet and maintain a target of 12 per cent for staff turnover, representing a healthy overall rate.

For further insights, we will also report the turnover rate for permanent employees, not including retirements and involuntary exits. In 2023/24, that turnover rate was a healthy nine per cent.

¹ Turnover rate is calculated as the full-time-equivalent number of permanent employee departures divided by the total amount of permanent full-time-equivalent usage, expressed as a percentage.



Objective 4

Maintain and demonstrate the quality of our audits

Our office provides independent, accurate and objective public reports on our financial audit work, performance audits, and other work. Our reports contribute to confidence and improvements in public sector financial reporting, and in program and service delivery. It's critical that we maintain and demonstrate the quality of our audits.

Our audit work receives considerable scrutiny within our office to ensure it meets high professional standards. Our Professional Practices team oversees the quality of our audits by designing and applying our system of quality management, monitoring for compliance with Canadian audit and assurance standards (which are adopted from International Standards on Auditing), and carrying out inspections and file reviews. Such practices maintain our focus on quality and efficiency while staying current with professional standards.

Each year, we audit the Province of B.C.'s Summary Financial Statements. We are building on this important work to help identify potential areas for further examinations and audits.

We improved and are continuing to refine our follow-up process to provide assurance on the progress organizations are making to implement performance audit recommendations. Our follow-up work, reported annually, is valued by the Select Standing Committee on Public Accounts (Public Accounts Committee).

More recently, we've enhanced and are continuing to demonstrate our focus on quality and efficiency, by:

- assigning executive-level responsibilities for quality management;
- introducing corporate-wide strategies to enhance the quality and efficiency of audits and related support functions;
- accelerating audit staff development to increase audit quality and efficiency; and
- enhancing corporate performance metrics and reporting practices to help inform improvements.

Going forward, Objective 4 is addressed by the following key strategy:

- Continue to enhance the quality and efficiency of our audits and related support functions.



Measuring our performance on Objective 4

Key performance indicator: Per cent of staff meeting performance expectations

	2025/26 baseline	2026/27 target (projected)	2027/28 target (projected)
Per cent of staff meeting performance expectations	Spring 2025 actual (TBD)	95%	97%

As noted in our 2024/25–2026/27 service plan, our former key performance indicator for audit quality, an MLA survey to measure the relevance of our work and how well we deliver it, was not a reliable measure due to low response rates.

Looking ahead, we look forward to engaging with members of the Public Accounts Committee on possible new approaches to measure audit quality.

At this time, we've identified the per cent of staff meeting performance expectations as a key performance indicator to maintain and demonstrate the quality of our audits. High performing staff are critical to developing high quality audits, and we recognize the important role that all OAG staff play in this regard. As part of our new compensation and performance management framework, we are taking important steps to clarify expectations for all positions in our office, to fairly assess the extent to which staff are meeting performance expectations, and to support employee growth and success. We will use the per cent of staff meeting performance expectations in spring 2025 as our baseline for 2025/26. At this time, we have set projected targets that convey high expectations of performance, while also recognizing expected shifts in responsibilities for some staff, especially auditors. We will review our targets as we collect more data over time and observe the ongoing impacts of our new growth-based, performance management approach.

To further support our efforts to maintain and demonstrate the quality of our audits, we will continue to measure public awareness/perception of our office and audits through an annual public opinion poll conducted by a reputable polling agency. We will also report results on the per cent of audit staff who meet expectations on post-audit reviews and the per cent of OAG recommendations accepted by auditees for implementation.

Objective 5

Deliver on our audit and other reporting commitments

Delivering on our mandate requires careful planning, resource management and project management to ensure we deliver reliable and relevant information to the Legislative Assembly and people in B.C. Each year, we are accountable for reporting on the government's Summary Financial Statements, for delivering audits specified in our *Financial Audit Coverage Plan*, and for delivering performance audit, assurance, and information reports.



Our work plans are based on our resources and priority focus (see [2025/26 audits and related work on page 17](#) for detailed information on our audit planning). In some years (notably in 2024/25) the planned number of audit, assurance and information reports delivered to the Legislative Assembly may be influenced by delays related to other factors, such as a provincial general election or requests from the Legislative Assembly to conduct specific work.

Going forward, Objective 5 will be supported by the following strategies:

- Continue to enhance the quality and efficiency of our audits and related support functions.
- Increase capacity to examine areas of growing importance to MLAs and to people in B.C.
- Implement growth-based employee performance development and management processes that align with the strategic needs of the office and are supported by our compensation framework.
- Prioritize and implement elements of our employee training and development framework.

Measuring our performance on Objective 5

Key Performance Indicators

Our key performance indicators for delivering on our audit and other reporting commitments are:

- Reporting on the government's Summary Financial Statements
- Delivering on the *Financial Audit Coverage Plan*
- Delivery of planned number of audit, assurance, and information reports to the Legislative Assembly

	2021/22 results	2022/23 results	2023/24 results	2024/25 target	2025/26 target	2026/27 target (projected)	2027/28 target (projected)
Number of audit, assurance, and information reports tabled with the Legislative Assembly	12 (baseline)	8 (target: 8)	9 (target 8–10)	9–11	7–9	8–10	8–10

Based on our available resources and current capacity, recent planning efforts, and expected areas of focus, we intend to deliver seven to nine performance audit, assurance, and information reports to the Legislative Assembly in 2025/26 (down from our previous projected target of between nine and 11 reports). We have set a projected target for eight to 10 performance audit, assurance, and information reports for 2026/27 and 2027/28 fiscal years, setting a high and sustainable range of annual output for our office.



2025/26 strategies

Our strategies set our key priorities for each fiscal year. They drive progress toward our objectives, fulfill our overall mandate, and ensure our audit commitments align with our organizational values. They are developed in our strategic planning processes and provide a common focus for the office as we work together to improve and meet our objectives and targets.

Our strategies for 2025/26 provide clear direction for the transition period between the retirement of the previous auditor general and the appointment of a new auditor general. Our strategies build from past strategies and work focused on audit quality, corporate training, and our new compensation framework. To build momentum and maintain continuity, we plan to focus on these strategies for at least the next two years.

In 2025/26, we will focus on four corporate strategies:		Objective				
		1	2	3	4	5
1	Continue to enhance the quality and efficiency of our audits and related support functions	✓		✓	✓	✓
2	Increase capacity to examine areas of growing importance to MLAs and to people in B.C.			✓		✓
3	Implement growth-based employee performance development and management processes that align with the strategic needs of the office and are supported by our compensation framework	✓	✓	✓		✓
4	Prioritize and implement elements of our employee training and development framework		✓	✓		✓

Strategy 1

Continue to enhance the quality and efficiency of our audits and related support functions

This strategy continues our focus on quality audits and extends it to also include efficiency of our audits as well as the quality and efficiency of related support functions. Specific actions include:

- enhancing the utilization of staff and resources to meet office needs;
- reviewing audit management practices and identifying opportunities to accelerate audit staff development to increase audit quality and efficiency; and
- enhancing corporate performance metrics and reporting to support continuous improvement.



Strategy 2

Increase capacity to examine areas of growing importance to MLAs and to people in B.C.

This new strategy includes:

- initiating strategic upskilling (to adapt to changing job demands) and hiring to increase capacity in areas of growing importance;
- leveraging skills, capacity, and interests of staff from all portfolios; and
- building capacity in a manner that aligns with, leverages, and supports the OAG's Equity, Diversity, and Inclusion (EDI) Strategy.

Strategy 3

Implement growth-based employee performance development and management processes that align with the strategic needs of the office and are supported by our compensation framework

This new strategy includes:

- assessing and, as needed, refining our compensation framework to recognize the growth and achievement of OAG staff and support continuous improvement; and
- continuing to develop processes and supports that help align employee goals and growth plans with the strategic needs of the office.

Strategy 4

Prioritize and implement elements of our employee training and development framework

This new strategy includes:

- continuing to assess and enhance the required technical, interpersonal, and leadership skills and competencies of OAG staff;
- ensuring that staff participate in training that supports our commitment to:
 - fostering an equitable, diverse, inclusive, and culturally-safe workplace; and
 - developing Indigenous relations competencies.
- prioritizing strategic upskilling of staff to address increasing performance audit needs; and
- initiating curriculum review, design, implementation and maintenance.



2025/26 audits and related work

Financial audits and related work

The *Auditor General Act* requires us to audit the government's Summary Financial Statements every year. These statements consolidate the financial results of the more than 150 organizations in the government reporting entity (GRE) that are controlled by, or accountable to, the provincial government. They include ministries, Crown corporations, universities, colleges, school districts, and health authorities. The auditor general can audit the financial statements of any entity in the GRE.

Our annual *Financial Audit Coverage Plan* outlines how we determine which government organizations' financial statements to audit directly for the next three fiscal years. The current coverage plan (for the fiscal years ending in 2025, 2026, and 2027) was approved by the Select Standing Committee on Public Accounts on Nov. 29, 2023.

Consistent with past years, in 2025/26 we will conduct additional audit and assurance work related to ministries and public sector organizations. This includes statements of compliance related to Canadian federal grant agreements, United States federal grant revenue, and other information requiring audit assurance.

We anticipate our financial auditors will also contribute towards two to three performance audit and information reports tabled with the Legislative Assembly in 2025/26.

Performance audits and related work

We anticipate our performance auditors will contribute to or lead five or six (of the seven to nine) reports to be tabled with the Legislative Assembly in 2025/26. This is a slight reduction from last year due to the general election, impacts of undertaking an examination that was directed by the Legislative Assembly in 2024, and current capacity.

Each new performance audit is announced after it has been planned and approved, with details posted on our website's [Reports in Progress](#) page and social media.

Performance audit planning

The auditor general independently decides which audits to undertake according to a formal, structured planning process. The only exception is when we are requested by the Legislative Assembly or one of its committees, under the *Auditor General Act*, to do specific audit work.



We consider all organizations in the government reporting entity, and programs delivered, in identifying topics for performance audits (see [Our mandate on page 6](#)). Different sources of information are examined regularly to understand risks and emerging issues across the GRE and to help focus our limited resources on performance audits that are most relevant to the Legislative Assembly and to people in British Columbia.

Our audit selection process assesses potential topics against objective factors, including:

- significance (financial, economic, social, health, or environmental importance of the topic);
- organizational risk (factors influencing an organization's ability to operate efficiently, effectively and/or with due regard for economy);
- relationship to our past, current and future work;
- timing; and
- available resources.

A selected audit topic will enter a formal audit planning process which involves working with the proposed audited organization to fully understand the program area and its responsibilities. Organizations are asked to provide us with access to documents, staff and work sites so that our teams can gather the information needed to plan the audit and decide whether to proceed.

After they are assessed for feasibility and suitability, and we have completed necessary planning, we announce the audit on our website and on social media. This is to ensure that auditees, MLAs and the public have fair and reliable notice while protecting the independence and integrity of our planning process.

Our follow-up process

The follow-up process for performance audit recommendations, which we will continue to refine in 2025/26, helps to assess organizations' progress in implementing our recommendations. Organizations are required to submit progress reports directly to our office, we do our work and provide assurance to the Public Accounts Committee.

The follow-up information reported to the Legislative Assembly, and referred to the Public Accounts Committee, provides a useful way for government to monitor changes and improvements resulting from performance audits.



Reflections and looking ahead

This is a transition period as we look forward to the Legislative Assembly's appointment of B.C.'s next auditor general.

In the interim, the Office of the Auditor General has a well-considered strategic plan and strategies, complemented by our three-year service plan.

Former auditor general Michael Pickup's tenure, from 2020 to 2024, was highlighted by our achievements in the quality, accessibility and frequency of our audit, assurance and information reports. We also renewed our focus on supporting our people and how we do our work.

The office released 40 reports under Michael Pickup's leadership. Much of that work went on during COVID-19. Yet, the pandemic's profound challenges caused us to adapt in ways that led us to become a more modernized, flexible workplace. Our efficiency and productivity also benefited from the 2024 completion of office renovations, under the province's Leading Workplace Strategies program.

Our workplace culture has changed, too. Surveys indicate staff feel a greater sense of engagement with their roles and responsibilities. We have adopted a staff-led Equity, Diversity and Inclusion Strategy, as well as a new Accessibility Plan. Our new Compensation Framework provides employees with clear links between job performance and salary growth.

Michael Pickup's four years of leadership also brought improved external engagement and communication. We sought and encouraged input from a host of individuals and organizations from across B.C. We recruited a diverse group of External Thought Leaders to provide feedback related to our work. And we strengthened our communications efforts across all media platforms, beginning with a streamlined and focused format for our published reports.

Led by Acting Auditor General Sheila Dodds, we'll maintain our momentum. We'll continue to find ways to enhance the quality and efficiency of our audits and related processes. Plus, with the benefit of employee training and growth-based performance development and management, we will have more capacity to do audits in areas of growing importance in our province.

Our organization is ready to meet the expectations set out in our service plan. In doing so, we will continue to provide our best work on behalf of the Legislative Assembly and people in B.C.





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of British Columbia

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