Office of the Auditor General of British Columbia

Annual Follow-up Report (2019–2023)

Report at a glance

Why we did this report

- The Office of the Auditor General does performance audits of provincial government programs and services to see whether they're economical, efficient, and effective.

- Audit reports generally include recommendations for improvement within the ministries, Crown corporations, school districts, and other organizations that we audit. Organizations can choose to accept and implement each recommendation.

- This is our third annual follow-up report on past performance audit recommendations. It provides updates on the implementation of 151 audit recommendations from 29 performance audits completed between 2019 and 2023.

- With this report, the Legislative Assembly and its Select Standing Committee on Public Accounts can track how government organizations have addressed the risks identified in our performance audits.

How we followed-up

- We asked organizations to prepare a progress report that confirmed whether they had implemented their audit recommendations as of March 31, 2025, and to summarize the work done, or planned, to implement the remaining recommendations.

- We reviewed 22 progress reports this year. Progress reports for the other seven audits were not required because organizations had fully implemented all recommendations in previous years.

- For recommendations that weren't yet implemented, organizations were asked to confirm whether they still intended to complete them, and when.

- Organizations were responsible for faithfully representing their progress by ensuring their reports were reliable, relevant, and understandable. We reviewed each report to conclude whether they met this standard.

- We conducted our reviews in accordance with the Canadian Standard on Assurance Engagements (CSAE 3000) set out by CPA Canada, providing limited assurance (a lower level of assurance than an audit) and involving procedures such as inquiries and reviews of documents.

Follow-up timeline

January	February – March	April – July	August – October
OAG sends request for progress reports	Organizations submit progress reports	OAG reviews progress reports, prepares review reports and discusses the results with organizations	OAG prepares summary report

Conclusion

For all 22 reviews, nothing came to our attention that caused us to believe that the reports were materially misstated.

Results

- Organizations have completed 66 per cent (100 recommendations) of the 151 recommendations they accepted between 2019 and 2023. They intend to complete 42 of the 51 outstanding recommendations and do not intend to complete the other nine.

The nine recommendations that organizations do not intend to complete can be found in the following six audits:

1. *Detection and Response to Cybersecurity Threats on BC Hydro's Industrial Control Systems* (2019): Recommendation 2 (page 18)

2. *Executive Expenses at School District 36 (Surrey)* (2019): Recommendation 1 (page 33)

3. *Ensuring Long-distance Ground Transportation in Northern B.C.* (2021): Recommendation 2 (page 72)

4. *BC Housing's COVID-19 Response: Additional Safe Spaces for Women and Children Leaving Violence* (2022): Recommendations 2, 3 and 4 (page 76)

5. *B.C.'s COVID-19 Response: Monitoring Vaccination Coverage* (2023): Recommendation 1 (page 86)

6. *Governance of the Diversity and Inclusion Strategy for the Public Service* (2023): Recommendations 6 and 7 (page 88)

- These nine recommendations are considered 'not complete' this year. We will not follow-up on these recommendations next year given that organizations have confirmed they will not complete them.

- Each organization's reasons for not completing these recommendations can be found in their progress reports.

- Over the past year, organizations implemented 13 of the 56 recommendations that remained outstanding as of last year's follow-up report.

- Recommendations have been fully implemented in two more audits – *Avalanche Safety on Provincial Highways* (2021) and *BC's COVID-19 Response: Destination Development Grants* (2023) – for a total of nine of 29 audits with fully completed recommendations.

- Audits from 2020 and 2022 continue to have the highest completion rates (82 per cent and 79 per cent). Audits from 2021 have the lowest completion rate (55 per cent).

Percent of completed recommendations, by year

Year	Percent
2019	64%
2020	82%
2021	55%
2022	79%
2023	62%
Total	66%

(Scale: 0 to 100)
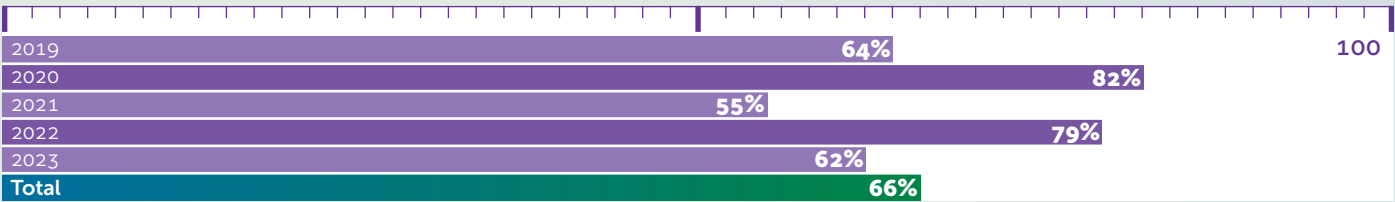
- A recommendation listed as "not complete" doesn't mean organizations haven't worked toward implementation. In most cases, work is being done but more time is needed. This is especially true for more recent recommendations, or recommendations where organizations are preparing broad system changes or legislative amendments.

- Organizations summarized their work on each recommendation in their progress reports, starting on page 10.

Status of recommendations, by report and year

Audit (titles link to the original reports)	Total	Not complete		Complete		Change from 2024
2019						
Access to Emergency Health Services	4	2	50%	2	50%	No change
The BC Oil and Gas Commission's Management of Non-Operating Oil and Gas Sites	11	3	27%	8	73%	1
Detection and Response to Cybersecurity Threats on BC Hydro's Industrial Control Systems	2	1	50%	1	50%	No change
Oversight of Contracted Services for Children and Youth in Care	4	3	75%	1	25%	1
The Protection of Drinking Water	8	2	25%	6	75%	3
Executive Expenses at School District 36	2	2	100%	0	0%	No change
Managing Human Resources at the B.C. Sheriff Service	8	1	12.5%	7	87.5%	1
Total (2019)	**39**	**14**	**36%**	**25**	**64%**	**6**
2020						
Skills Immigration Stream of the British Columbia Provincial Nominee Program *	4	0	0	4	100%	N/A (comp.)
Oversight of International Education Programs in Offshore and Group 4 Schools	8	1	12.5%	7	87.5%	1
Management of Forest Service Roads	9	4	44%	5	56%	2
IT Asset Management in the B.C. Government *	7	0	0	7	100%	N/A (comp.)
Total (2020)	**28**	**5**	**18%**	**23**	**82%**	**3**
2021						
Management of Medical Device Cybersecurity at the Provincial Health Services Authority	4	1	25%	3	75%	No change
Vancouver Community College: Executive Compensation Disclosures *	4	0	0	4	100%	N/A (comp.)
Avalanche Safety on Provincial Highways	8	0	0%	8	100%	1
Management of the Conservation Lands Program	11	9	82%	2	18%	2
Community Living BC's Framework for Monitoring Home Sharing Providers	5	1	20%	4	80%	No change
Oversight of Dam Safety in British Columbia	9	7	78%	2	22%	1
Ensuring Long-Distance Ground Transportation in Northern B.C.	3	2	67%	1	33%	No change
Total (2021)	**44**	**20**	**45%**	**24**	**55%**	**4**

Audit (titles link to the original reports)	Total	Not complete		Complete		Change from 2024
2022						
Fraud Risk Management: Office of the Comptroller General *	3	0	0	3	100%	N/A (comp.)
BC Housing's COVID-19 Response: Additional Safe Spaces for Women and Children Leaving Violence	4	3	75%	1	25%	No change
Managing Cybersecurity in the Telework Environment *	1	0	0	1	100%	N/A (comp.)
Fraud Risk Management: Site C Dam and Hydroelectric Energy Project *	5	0	0	5	100%	N/A (comp.)
Oversight of Major Mines: Policies and Procedures to Address Environmental Risks	5	1	20%	4	80%	No change
B.C.'s COVID-19 Response: Community Economic Resilience Grants *	1	0	0	1	100%	N/A (comp.)
Total (2022)	**19**	**4**	**21%**	**15**	**79%**	**–**
2023						
Mental Health and Substance Use Services for Indigenous People in B.C. Correctional Centres	4	4	100%	0	0%	N/A (first request)
B.C.'s COVID-19 Response: Monitoring Vaccination Coverage	2	1	50%	1	50%	N/A (first request)
Governance of the Diversity and Inclusion Strategy for the Public Service	7	2	29%	5	71%	N/A (first request)
B.C.'s COVID-19 Response: Destination Development Grants	4	0	0%	4	100%	N/A (first request)
Board Oversight of Cybersecurity Risk Management at Vancouver Island University	4	1	25%	3	75%	N/A (first request)
Total (2023)	**21**	**8**	**38%**	**13**	**62%**	**–**
Total (2019-2023)	**151**	**51**	**34%**	**100**	**66%**	**13**

* All recommendations were completed as part of our 2023 or 2024 follow-up.

Next steps

We will continue to provide limited assurance on performance audit recommendations annually by adding new audits to our review each year.