



Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2023)

Access to Emergency Health Services • **The BC Oil and Gas Commission's Management of Non-Operating Oil and Gas Sites** • Detection and Response to Cybersecurity Threats on BC Hydro's Industrial Control Systems • **Oversight of Contracted Services for Children and Youth in Care** • The Protection of Drinking Water • **Executive Expenses at School District 36** • Managing Human Resources at the B.C. Sheriff Service • **Skills Immigration Stream of the British Columbia Provincial Nominee Program** • Oversight of International Education Programs in Offshore and Group 4 Schools • **Management of Forest Service Roads** • IT Asset Management in B.C. Government • **Management of Medical Device Cybersecurity at the Provincial Health Services Authority** • Vancouver Community College: Executive Compensation Disclosures • **Avalanche Safety on Provincial Highways** • Management of the Conservation Lands Program • **Community Living BC's Framework for Monitoring Home Sharing Providers** • Oversight of Dam Safety in British Columbia • **Ensuring Long-distance Ground Transportation in Northern B.C.** • Fraud Risk Management: Office of the Comptroller General • **BC Housing's COVID-19 Response: Additional Safe Spaces for Women and Children Leaving Violence** • Managing Cybersecurity in the Telework Environment • **Fraud Risk Management: Site C Dam and Hydroelectric Energy Project** • Oversight of Major Mines: Policies and Procedures to Address Environmental Risks • **B.C.'s COVID-19 Response: Community Economic Resilience Grants** • Mental Health and Substance Use Services for Indigenous People in B.C. Correctional Centres • **BC's COVID-19 Response: Monitoring Vaccination Coverage** • Governance of the Diversity and Inclusions Strategy for the Public Service • **BC's COVID-19 Response: Destination Development Grants** • Board Oversight of Cybersecurity Risk Management at Vancouver Island University



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The Honourable Raj Chouhan
Speaker of the Legislative Assembly
Province of British Columbia
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Dear Mr. Speaker:

I have the honour to transmit to the Speaker of the Legislative Assembly of British Columbia our report, *Annual Follow-up Report: Status of Performance Audit Recommendations (2019-2023)*. It includes 22 progress reports prepared by organizations and our corresponding review reports. It also contains a summary of results for all 29 audits published between 2019 and 2023, including seven that were fully completed as part of previous follow-up reviews.

We conducted these reviews under the authority of section 11(8) of the *Auditor General Act*. All work in these reviews was performed to a limited level of assurance in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – attestation engagements other than audits or reviews of historical financial information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance*.

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

October 2025



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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.

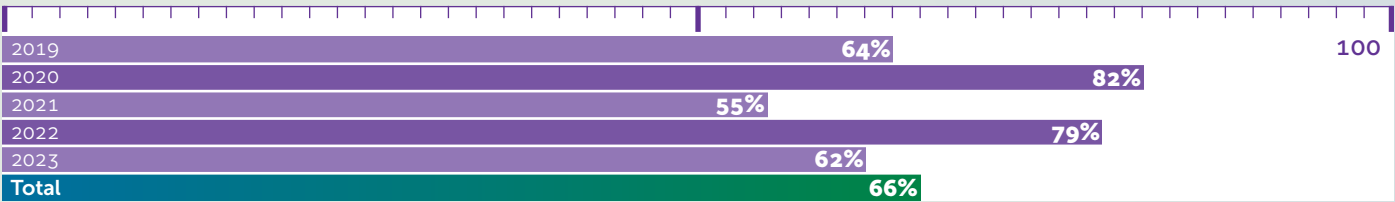
Results

- 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:

- Detection and Response to Cybersecurity Threats on BC Hydro's Industrial Control Systems* (2019): Recommendation 2 (page 18)
 - Executive Expenses at School District 36 (Surrey)* (2019): Recommendation 1 (page 33)
 - Ensuring Long-distance Ground Transportation in Northern B.C.* (2021): Recommendation 2 (page 72)
 - BC Housing's COVID-19 Response: Additional Safe Spaces for Women and Children Leaving Violence* (2022): Recommendations 2, 3 and 4 (page 76)
 - B.C.'s COVID-19 Response: Monitoring Vaccination Coverage* (2023): Recommendation 1 (page 86)
 - 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



- 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.

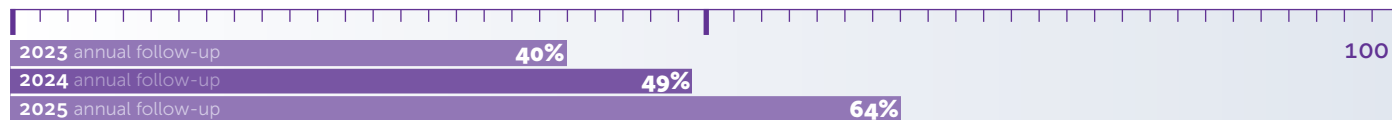
Next steps

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

Management Progress Reports



Reports for audits published in 2019



Organizations have completed 64 per cent (25 of 39) of recommendations from the seven 2019 audits.

Since last year's follow-up, organizations completed six recommendations from four of these audits, with the audit of *The Protection of Drinking Water* accounting for half. This brings the overall completion for 2019 audits up 15 percentage points from 49 per cent last year.

Organizations intend to complete all remaining recommendations, except two. These include:

1. Detection and Response to Cybersecurity Threats on BC Hydro's Industrial Control Systems: Recommendation 2

Recommendation 2 asked BC Hydro to maintain an inventory of hardware and software components for all industrial control system (ICS)-related systems and devices, regardless of whether they fell under the mandatory reliability settings set by the North American Electric Reliability Corporation (NERC).

BC Hydro has decided not to complete this recommendation.

It has decided to prioritize its efforts in meeting mandatory standards rather than pursuing a comprehensive inventory for the remaining ICS environment of approximately 150 stations (which includes telecom, dam, and other non-distribution sites). This is based on its experience with cataloguing low-impact inventories, which has proven to be a significant effort without corresponding value. This approach aligns with NERC standards.

We will not follow-up on this audit next year because this was the only outstanding recommendation.

2. Executive Expenses at School District 36: Recommendation 1

Recommendation 1 asked School District 36 (Surrey) (SD36) to align its policies more closely with Treasury Board's Core Policy and Procedure Manual (CPPM) in a number of areas, including employer-paid food for meetings; maximum per diem rates for meals; and eligible time frames.

While SD36 has set eligible time frames that align with CPPM, and intends to update its policies for employer-paid food for meetings, it has decided not to align its per diem rates with those prescribed in CPPM. Instead, it has set per diem rates at a maximum of \$95 per day (CPPM per diems range between \$60.61 - \$66.75). According to SD36, this rate was established to reflect reasonable meal costs in the areas where its staff operate.

Organizations intend to complete the other outstanding recommendations between 2025 and 2027.

Status of 2019 recommendations

Report	Total	Recommendations				Change from 2024
		Not complete		Complete		
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

Review Report: Access to Emergency Health Services (2019)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report of BCEHS and the Ministry of Health (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the audit of *Access to Emergency Health Services (2019)* as at March 31, 2025.

Management's Responsibility

Management is responsible for the information in the Report and for ensuring it is free of material misstatement by providing a faithful representation of:

1. The status of each recommendation at March 31, 2025.
2. A written summary describing the context and status of the recommendation.

Faithful representation means the progress report is relevant, reliable, and understandable.

- **Relevant** means the information is presented in a manner that helps report users assess the accountability of the entity in addressing the findings that led to the recommendation.
- **Reliable** means the descriptions are accurate, complete, verifiable, and neutral (free of bias).
- **Understandable** means the information is clearly and simply stated for report users.

Practitioner's Responsibility

Our responsibility is to express a conclusion on management's faithful representation of the Report based on our review.

We conducted this limited assurance engagement under the authority of section 11(8) of the *Auditor General Act* and in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000—Attestation Engagements Other than Audits or Reviews of Historical Financial Information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance*.

The procedures performed in a limited assurance engagement or review, vary in nature and timing from, and are less in extent than for a reasonable assurance engagement or audit. Consequently, the level of assurance obtained in a review engagement is substantially lower than the assurance that would have been obtained had an audit been performed. Accordingly, we do not express an audit opinion on the Report. We performed procedures, primarily consisting of inquiry, research, and analysis as appropriate and evaluated the information obtained.

Our office applies the Canadian Standard on Quality Management (CSQM 1), and we have complied with the independence and other ethical requirements of the code of professional conduct issued by the Chartered Professional Accountants of British Columbia that are relevant to this engagement.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: July 24, 2025



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



Progress Report: Access to Emergency Health Services (2019)

Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
Recommendation 1 We recommend that BCEHS review its performance management framework to identify additional indicators for timeliness and clinical quality.	Completed (as of Nov. 30, 2022)	Rolled over from final progress report in 2022. In March 2020, BC Emergency Health Services (BCEHS) created a Performance Management Framework to promote more efficient, effective management of the ambulance service. The framework included eleven indicators for ambulance response times, service hours and clinical quality. Some of the indicators are currently under review and will continue to be updated moving forward as BCEHS continues to evolve.
Recommendation 2 We recommend that BCEHS determine an appropriate level of pre-hospital advanced care coverage that considers patient need, and implement strategies to achieve that level.	Completed (as of Nov. 30, 2022)	Rolled over from final progress report in 2022. As part of the response to COVID-19, Advanced Care Paramedic (ACP) positions were put into eight rural communities strategically located in transfer corridors and near COVID-19 Community Cohort Centres (centres where people could isolate near to acute and critical care and are unable to obtain their own transport). BCEHS used these sites as focal points to support more complex care of these patients. In 2021, a robust analysis was completed and has since been updated on all communities throughout the province to understand where the provincial clinical need for ACPs was. The analysis assessed geography of communities to ensure equitable distribution and the level of care needed by the local population, and whether that care could be provided within the scope of practice difference between a Primary Care Paramedic (PCP) and an ACP. In spring 2022 additional analysis and engagement took place with regional health authority partners to ensure the ACP units were placed in the communities of greatest need. For the first time in BC, 18 ACP positions in rural communities were made permanent in June 2022 and are currently placed strategically throughout the province. In 2018, BCEHS established a new role for ACPs in rural settings. This new role was called "Rural Advanced Care Community Paramedics (RACCPs). RACCPs were put into six rural communities to increase the footprint of higher licensed paramedics in the province. On September 20, 2018, BCEHS partnered with the University of Northern BC (UNBC) to evaluate the RACCP role. The Phase 1 review found that the RACCPs are bridging gaps in care, but that more work was required to ensure clarity of roles and consistent policy and processes. Preliminary findings of the Phase 2 examination completed in September 2022, have found that the RACCP role was able to fill unique gaps in each community, strengthen harm reduction initiatives and helped address health care concerns in the home.



Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
<p>Recommendation 3</p> <p>We recommend that BCEHS improve transparency and accountability by publicly reporting on its targets and performance.</p>	<p>Not completed (Intend to complete)</p>	<p>In FY2021/22, BCEHS created an annual Progress Report to report on its progress to meeting the strategic plan. In the latest version, and in future versions, BCEHS has, and will continue to, publicly report on a key performance indicator and target for response times in metro and urban areas.</p> <p>Upon consultation with BCEHS, Ministry of Health (HLTH) has also adopted Ambulance In-Service Hours as a measure for its Service Plan. Service plan measures have forecasts and targets that are publicly reported (Ministry of Health 2024/25 - 2026/27 Service Plan, page 16).</p> <p>For recommendation 3, we continue to work towards expanding reporting for BCEHS. The focus is on expanding reporting to cover all areas of out-of-hospital care in BC. BCEHS will be working towards expanded public reporting by December 2025.</p> <p>Anticipated completion date: 2025</p>



Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
<p>Recommendation 4</p> <p>We recommend that the Ministry of Health work with local governments and BCEHS to ensure that BCEHS can implement a coordinated approach to pre-hospital care that results in:</p> <ul style="list-style-type: none"> ■ medical oversight, to the extent appropriate, across agencies to ensure that patient care meets acceptable medical standards ■ data-sharing between agencies to better understand whether patients are getting the right medical interventions at the right time ■ signed agreements outlining the roles and responsibilities of fire departments, including the level of care provided ■ confirmation that first responders are being notified of events where they can best contribute to patient care 	<p>Not completed (Intend to complete)</p>	<p>The Pre-Hospital Care Collaborative Committee (Committee) was established in April 2020 to provide evidence-based recommendations and expert guidance to support the COVID-19 pandemic. In March 2021, Committee members re-directed their attention to Recommendation #4.</p> <p>During 2021, the Committee drafted the Discussion Paper – Working Together to Improve Out-of-Hospital Care, which proposed a consistent, standardized agreement for BCEHS and fire first responders: the First Responder Services Agreement (FRSA) and Operational Response Plan (ORP) framework. This was created to improve the coordination of out-of-hospital care that best serves patients, while ensuring flexibility for local governments to determine a level of response by community interest, available resources and standard of care.</p> <p>From May to July 2022, three rounds of consultation were conducted with the Ministry of Health, BC Emergency Health Services (BCEHS), first responder agencies and local governments to provide feedback on the Discussion Paper. The results were compiled into Working Together to Improve Out-Of-Hospital Care BC Emergency Health Services First Responder Program - Consultation Summary Report May 2023 (Report) and in late summer 2023, the Report was shared with participating communities. As outlined in the Report, feedback received from the consultation process supported the development of the FRSA and ORP.</p> <p>First Nations communities invited to the 2022 consultation process were unable to participate due to competing priorities, including wildfires, flooding, COVID-19 and other day-to-day commitments. As a result, from May to June 2024, BCEHS completed engagement sessions with identified First Nations communities. BCEHS has compiled feedback from these sessions and are considering the best type of arrangement to support these communities.</p> <p>Following the release of the Report, the Committee assigned a sub-working group – Appropriate Level of Response – to develop the FRSA and ORP templates. With intentional member collaboration, legal review and feedback, these documents were endorsed by the Committee in August 2024.</p> <p>BCEHS engaged with 19 communities in a Pilot Project between September and December 2024, to collect feedback on the documents. A total of 8 communities provided feedback. As a result, amendments were made to the FRSA and ORP, which included replacing the term “clinical governance” with “medical oversight”. Medical oversight is a foundational part of the FRSA, and this change in language highlights the importance that agencies signing the FRSA can ensure patient care meets BCEHS’ Clinical Practice Guidelines. In January 2025, both templates received Committee endorsement.</p> <p>BCEHS will now begin to work through a list of over 300 local government/first responder agencies to have them sign the FRSA and ORP. This work will be ongoing.</p> <p>As the resources required for data exchange were also responsible for NextGen911 implementation – a priority for the province – the Data Sharing Working Group continues to address Computer-Aided Dispatch (CAD) to CAD between BCEHS and Surrey Fire Regional Dispatch. The Committee is in the process of developing a new group of members focused on other elements of data sharing. As a number of fire departments across the province don’t have CAD, this work will help to address Recommendation 4 in an additional way.</p> <p>Anticipated completion date: BCEHS hopes to have this completed by the end of 2026, however, there is a significant number and variety of local government/first responder agencies, and the time to implement this recommendation will depend on BCEHS’ ability to reach agreement with those agencies and their capacity to engage.</p>



Review Report: The BC Oil and Gas Commission's Management of Non-Operating Oil and Gas Sites (2019)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report of the British Columbia Energy Regulator (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the audit of *The BC Oil and Gas Commission's Management of Non-operating Oil and Gas Sites* (March 2019) as at March 31, 2025.

Management's Responsibility

Management is responsible for the information in the Report and for ensuring it is free of material misstatement by providing a faithful representation of:

1. The status of each recommendation at March 31, 2025.
2. A written summary describing the context and status of the recommendation.

Faithful representation means the progress report is relevant, reliable, and understandable.

- **Relevant** means the information is presented in a manner that helps report users assess the accountability of the entity in addressing the findings that led to the recommendation.
- **Reliable** means the descriptions are accurate, complete, verifiable, and neutral (free of bias).
- **Understandable** means the information is clearly and simply stated for report users.

Practitioner's Responsibility

Our responsibility is to express a conclusion on management's faithful representation of the Report based on our review.

We conducted this limited assurance engagement under the authority of section 11(8) of the *Auditor General Act* and in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance*.

The procedures performed in a limited assurance engagement or review, vary in nature and timing from, and are less in extent than for a reasonable assurance engagement or audit. Consequently, the level of assurance obtained in a review engagement is substantially lower than the assurance that would have been obtained had an audit been performed. Accordingly, we do not express an audit opinion on the Report. We performed procedures, primarily consisting of inquiry, research, and analysis as appropriate and evaluated the information obtained.

Our office applies the Canadian Standard on Quality Management (CSQM 1), and we have complied with the independence and other requirements of the code of ethics issued by the Chartered Professional Accountants of British Columbia that are relevant to this engagement.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: July 14, 2025



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



Progress Report: The BC Oil and Gas Commission's Management of Non-Operating Oil and Gas Sites (2019)

Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
Recommendation 1 We recommend that BC Oil and Gas Commission review its restoration regulations and guidelines and make changes as needed to ensure that the expected outcomes and timelines for ecologically suitable revegetation are clear.	Completed (as of Nov. 30, 2023)	Rolled over from final progress report in 2023. On May 12, 2023, the Ecologically Suitable Species Guidance (ESSG) came into effect for all Crown forested land in northeastern B.C. The ESSG was posted to the BCER website, and a Technical Update (TU) was shared at the same time informing all TU subscribers (Industry, First Nations, interested parties) of the immediate requirements to utilize the ESSG: Reclamation Guidance for the Use of Ecologically Suitable Species (TU 2023- 05) . Crown forested land is a general term used in industry to denote all areas not covered under the Agricultural Land Reserve (ALR). There are two types of public land in B.C that can be developed - ALR lands and Crown forested land. Crown forested land encompasses wetlands, upland, as well as low land peat/ muskeg areas. To further clarify the definition of Crown forested land a definition is being included within the glossary of the ESSG.
Recommendation 2 We recommend that BC Oil and Gas Commission complete its work to develop and implement regulations, policies, and procedures to ensure that operators decommission wells and restore sites in a timely manner.	Completed (as of Nov. 30, 2022)	Rolled over from final progress report in 2022. The BCER released the Dormancy and Shutdown Regulation in May 2019, making B.C. the first province in western Canada to impose, in law, timelines for the restoration of oil and gas wells. The Dormancy and Shutdown Regulation is part of the BCER's Comprehensive Liability Management Plan (CLMP), which ensures responsibility for reclaiming oil and gas sites continues to be held by industry. The regulation gives each dormant well site a prescribed cleanup timeline and imposes requirements for decommissioning, site assessment, remediation, reclamation/restoration, notification, and reporting. The BCER has passed a large milestone in the regulation, requiring that permit holders decommission 30% of wells that were Dormant at inception of the regulation by December 31, 2021. Decommissioning, assessment, and restoration activities continue to increase exponentially across BC as permit holders work to meet requirements.
Recommendation 3 We recommend that BC Oil and Gas Commission include surface reclamation (Part II of the Certificate of Restoration) as part of its field investigation work to ensure that sites are adequately reclaimed.	Not completed (Intend to complete)	Certificate of Restoration (COR) Part II vegetation audits began in 2019, however these audits lacked assessment criteria to verify reclamation outcomes. The BCER's Ecologically Suitable Species Guidance (ESSG), introduced on May 11, 2023, includes assessment criteria. COR Part II audits using the ESSG criteria are expected to be completed in 2024 & 2025 on a few sites that have elected to utilize ESSG criteria prior to implementation, and further audits are expected in 2026 for sites where restoration obligations were completed in 2024 (after at least 2 full growing seasons). Anticipated completion date: Year 2026
Recommendation 4 We recommend that BC Oil and Gas Commission review, in coordination with the Ministry of Environment and Climate Change Strategy, the Memorandum of Understanding and the Oil and Gas Site Classification Tool to ensure the effective oversight of high-risk contaminated oil and gas sites.	Completed	BCER and Ministry of Environment and Parks undertook a review of the Memorandum of Understanding to ensure the effective oversight of high-risk contaminated oil and gas sites. The updated MOU was signed February 21, 2025. It was not necessary for the BCER to work with the Ministry of Environment and Parks to review the Oil and Gas Site Classification Tool because the revised MOU assigns the BCER with responsibility for the management of all contaminated upstream oil and gas sites. The BCER's latest update of the Oil and Gas Site Classification Tool was November 2023.



Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
Recommendation 5 We recommend that BC Oil and Gas Commission continue to partner with local First Nations to identify and implement improvements to restoration policies and practices.	Not completed (Intend to complete)	The BCER continues to partner with First Nations from northeast B.C. to restore orphan sites, and to advance culturally and ecologically appropriate reclamation practices. Additionally, the BCER continues to collaborate with Treaty 8 Nations on restoration topics related to policy, guidance, projects/initiatives, and training through the Treaty 8 Restoration Advisory Committee. Assessments against the ESSG criteria are expected to begin in 2026 (see response to recommendation 3). Anticipated completion date: Year 2026
Recommendation 6 We recommend that BC Oil and Gas Commission report annually on the outcomes of site restoration activities to ensure transparency and accountability to the legislature, the public and First Nations.	Completed (as of Nov. 30, 2022)	Rolled over from final progress report in 2022. The BCER publishes an annual "Certificate of Restoration Report" to address this recommendation.
Recommendation 7 We recommend that BC Oil and Gas Commission manage the environmental risks of legacy sites by using a risk-based approach to ensure that any contamination is identified and addressed, including setting timelines for completing the work, and monitoring and reporting on progress.	Not completed (Intend to complete)	In 2024/25 BCER engaged the services of an external contractor to assist with development of a relative risk ranking for the inventory of legacy sites. The relative risk ranking is based upon available data including site production history (e.g., how long it was in production), operational data (e.g., the type of mud used for drilling), proximity to receptors (e.g., risks to the environment), among others. The relative risk ranking will provide direction for site investigation prioritization. Field investigations scheduled for 2025 will confirm the presence or absence of contamination at high priority sites and will inform next steps. The results from both the relative risk ranking and the 2025 field investigation program will be used to finalize the legacy site management plan, expected to be completed in 2026. The BCER will present this plan to the Treaty 8 Restoration Advisory Committee. Anticipated completion date: Year 2026
Recommendation 8 We recommend that BC Oil and Gas Commission continue work to understand the long-term environmental risks of decommissioned wells and restored sites and develop a plan to mitigate those risks.	Completed (as of Nov. 30, 2023)	Rolled over from final progress report in 2023. In June of 2023 a risk assessment focused on environmental risks associated with decommissioned wells was undertaken. Results indicate risks to the environment are sufficiently mitigated through extensive regulatory requirements. In cases where residual risk is identified, it is noted multiple mitigations would have to fail at the same time for environmental harm to occur. The BCER's Subject Matter Experts conclude that at present, all plausible mitigations are in place to mitigate decommissioned well risks to the environment. The BCER continues to monitor risks from decommissioned wells as part of its Environmental Oversight Risk Management program.



Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
Recommendation 9 We recommend that BC Oil and Gas Commission review the Liability Management Rating program to ensure that it is responsive to changing industry risks and results in operators covering their restoration costs.	Completed (as of Nov. 30, 2022)	Rolled over from final progress report in 2022. The BCER has developed an updated model of estimating liability and integrated it into liability management programs on March 1, 2020. In addition, the BCER has replaced the Liability Management Rating (LMR) Program with a Permittee Capability Assessment (PCA) to track and respond to oil and gas liabilities, evaluate financial risk, and ensure there is closure plans and financial assurance to mitigate liability risk as outlined in the BCER's Comprehensive Liability Management Plan. On February 1, 2021, the BCER launched an online portal for Corporate Financial and Reserve information to be submitted quarterly and annually. Implementation of the PCA was completed in April 2022, and by using submitted information to better evaluate risk, liability reduction and/or security deposit submission has been increased.
Recommendation 10 We recommend that BC Oil and Gas Commission monitor and assess whether implementation of the new funding process for the Orphan Fund is resulting in adequate funding to restore orphan sites in a timely manner, and implement changes as needed.	Completed (as of Nov. 30, 2022)	Rolled over from final progress report in 2022. The new funding model was initiated in April 2019. The model started with a 50 per cent liability / 50 % production split, shifting by 25 per cent annually until the 100 % liability levy was in place on April 1, 2021. The BCER has allocated sufficient funding for the \$35 million orphan program for the 2022/23 fiscal year. With the introduction of the Orphan Liability Levy, supported by Bill 15, plans are in place to collect sufficient funds to address orphan expenditures in accordance with the BCER's policy for timely treatment and closure of orphan sites. In addition, supported by federal funding during the Covid-19 pandemic, an additional \$15 million was deployed in decommissioning and restoration of orphan sites in 2020 and 2021. The monitoring and assessing of the new funding process for the Orphan Fund is ongoing. Current funding models indicate that the \$15 million annual levy is sufficient to meet policy goals for timely restoration of orphan sites.
Recommendation 11 We recommend that BC Oil and Gas Commission ensure timely restoration of orphan sites by assessing and reporting on its progress against the orphan site work plan and adjusting the plan as needed.	Completed (as of Nov. 30, 2022)	Rolled over from final progress report in 2022. The BCER has a goal to restore orphans within 10 years of designation, and tracking indicates we are meeting this commitment. Measures are reported through internal and external documents, and additional vehicles will be considered as part of the transparency initiative. By the end of March 2022, the BCER has decommissioned more than 60% of the orphan sites and completed reclamation on almost 20%. The BCER continues to utilize a regional approach to the restoration process resulting in timely and cost-effective restoration.



Review Report: Detection and Response to Cybersecurity Threats on BC Hydro's Industrial Control Systems (2019)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report of BC Hydro (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the audit of *Detection and Response to Cybersecurity Threats on BC Hydro's Industrial Control Systems (2019)* as at March 31, 2025.

Management's Responsibility

Management is responsible for the information in the Report and for ensuring it is free of material misstatement by providing a faithful representation of:

1. The status of each recommendation at March 31, 2025.
2. A written summary describing the context and status of the recommendation.

Faithful representation means the progress report is relevant, reliable, and understandable.

- **Relevant** means the information is presented in a manner that helps report users assess the accountability of the entity in addressing the findings that led to the recommendation.
- **Reliable** means the descriptions are accurate, complete, verifiable, and neutral (free of bias).
- **Understandable** means the information is clearly and simply stated for report users.

Practitioner's Responsibility

Our responsibility is to express a conclusion on management's faithful representation of the Report based on our review.

We conducted this limited assurance engagement under the authority of section 11(8) of the *Auditor General Act* and in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance*.

The procedures performed in a limited assurance engagement or review, vary in nature and timing from, and are less in extent than for a reasonable assurance engagement or audit. Consequently, the level of assurance obtained in a review engagement is substantially lower than the assurance that would have been obtained had an audit been performed. Accordingly, we do not express an audit opinion on the Report. We performed procedures, primarily consisting of inquiry, research, and analysis as appropriate and evaluated the information obtained.

Our office applies the Canadian Standard on Quality Management (CSQM 1), and we have complied with the independence and other requirements of the code of ethics issued by the Chartered Professional Accountants of British Columbia that are relevant to this engagement.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: June 20, 2025



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



Progress Report: Detection and Response to Cybersecurity Threats on BC Hydro's Industrial Control Systems (2019)

Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
Recommendation 1 We recommend that BC Hydro assess cybersecurity risk over its entire industrial control systems (ICS) environment to ensure appropriate detection and response measures are implemented.	Completed (as of Nov. 30, 2022)	Rolled over from final progress report in 2022. A risk assessment of a representative sample of BC Hydro's industrial control systems (ICS) was completed in October 2019. A risk-based approach was used to categorize and remediate vulnerabilities identified in that report. These actions included the addition of firewalls at key locations and implementing monitoring activities. More recently, in 2021 BC Hydro brought in an independent third party to review BC Hydro's cybersecurity controls and prepare a Threat Risk Assessment spanning both business and ICS environments. This assessment was used to update BC Hydro's cybersecurity plan.
Recommendation 2 We recommend that BC Hydro maintain an inventory of hardware and software components, including their configuration settings, for all ICS- related systems and devices, regardless of whether they currently fall under the mandatory standards.	Not Completed (Do not intend to complete)	BC Hydro has been diligently cataloguing inventory of Industrial Control Systems (ICS)- related systems and devices. This effort extends beyond the sites subject to the Mandatory Reliability Standards in 2019, the year of the audit. So far, our focus has been on low-impact Bulk Electricity System (BES) facilities, which has expanded our inventory by an additional 131 stations. This was in line with our commitment to implement the NERC (North American Electric Reliability Corporation) Critical Infrastructure Protection (CIP) standards, an effort that was completed in October 2023. After careful consideration, BC Hydro has decided to prioritize our efforts on continuing to meet mandatory standards, and beyond that based on BC Hydro's current methodology for categorizing the criticality of sites based on potential impact to service delivery, rather than pursuing a comprehensive inventory for the remaining ICS environment of approximately 150 stations by 2027. Our experience in performing our BES low impact inventories has proven to be a significant effort without corresponding benefit. We believe our resources are better spent on implementing necessary controls rather than manually inventorying over 150 sites with limited connectivity. This approach aligns with NERC's requirements for low impact systems.

Note: The original audit contained three recommendations; however, BC Hydro confirmed in its November 30, 2022 progress report that it no longer intended to implement recommendation 3. The OAG only follows-up on accepted recommendations.



Review Report: Oversight of Contracted Services for Children and Youth in Care (2019)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report of the Ministry of Children and Family Development (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the audit of *Oversight of Contracted Services for Children and Youth in Care (2019)* as of March 31, 2025.

Management's Responsibility

Management is responsible for the information in the Report and for ensuring it is free of material misstatement by providing a faithful representation of:

1. The status of each recommendation at March 31, 2025.
2. A written summary describing the context and status of the recommendation.

Faithful representation means the progress report is relevant, reliable, and understandable.

- **Relevant** means the information is presented in a manner that helps report users assess the accountability of the entity in addressing the findings that led to the recommendation.
- **Reliable** means the descriptions are accurate, complete, verifiable, and neutral (free of bias).
- **Understandable** means the information is clearly and simply stated for report users.

Practitioner's Responsibility

Our responsibility is to express a conclusion on management's faithful representation of the Report based on our review.

We conducted this limited assurance engagement under the authority of section 11(8) of the *Auditor General Act* and in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance*.

The procedures performed in a limited assurance engagement or review, vary in nature and timing from, and are less in extent than for a reasonable assurance engagement or audit. Consequently, the level of assurance obtained in a review engagement is substantially lower than the assurance that would have been obtained had an audit been performed. Accordingly, we do not express an audit opinion on the Report. We performed procedures, primarily consisting of inquiry, research, and analysis as appropriate and evaluated the information obtained.

Our office applies the Canadian Standard on Quality Management (CSQM 1), and we have complied with the independence and other requirements of the code of ethics issued by the Chartered Professional Accountants of British Columbia that are relevant to this engagement.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: July 31, 2025



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



Progress Report: Oversight of Contracted Services for Children and Youth in Care (2019)

Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
<p>Recommendation 1</p> <p>We recommend that the ministry, in partnership with Indigenous Child and Family Services agencies and Indigenous communities, create, implement, and communicate a strategy for contracted services, based on:</p> <ul style="list-style-type: none"> a) an analysis to determine the most appropriate model for delivery of required services; b) a clear definition of what contracted services are and when children and youth should be placed in contracted services; c) a review of existing services, current and future needs for the services, and identification of system gaps (e.g., transitions out of care); d) a determination of an appropriate level of vacancy tolerance in the system; e) an alignment with the rights of children and youth in care (section 70 of the <i>Child, Family and Community Service Act</i>); f) the provision of culturally appropriate services for Indigenous children and youth, recognizing the differences between cultures and nations; g) identification of expected outcomes and metrics to measure the ministry's implementation of its strategy. 	<p>Not completed</p> <p>(Intend to complete)</p>	<p>MCFD is implementing its strategy for contracted services through the Specialized Homes and Support Services (SHSS) model. The model was informed by:</p> <ul style="list-style-type: none"> ▪ in-depth research, ▪ a review of services and integrated data to examine needs and service use (including vacancy tolerance and capacity needs), and ▪ extensive engagement with Indigenous partners, staff, service providers, contract holders, families, interest groups and community members. <p>The SHSS model is part of an integrated network of care that spans from early intervention and wellness supports (such as community-based mental health and children and youth with support needs services) to specialized tertiary care. The model is aligned with the rights of children and youth in care, in keeping with s.70 of the <i>Child, Family and Community Services Act</i> (CFCSA). SSHS policy also outlines the need for cultural safety services and appropriate supports for Indigenous children and youth in care.</p> <p>To respond to the unique needs of children, youth and families, the SHSS model includes four clearly defined service types: emergency care, respite, low-barrier short-term stabilization, and long-term specialized care. These specialized services are available to meet the needs of families with children and youth who are not in care, in care, or in out-of-care arrangements.</p> <p>The SHSS model provides extensive oversight of contracted agency care to ensure the wellbeing of children and youth, and promotes continuous improvement through:</p> <ul style="list-style-type: none"> ▪ standardized contracts, outcome-based performance measurement, clearly defined service expectations, mandated roles, metrics for evaluation, and structured processes for individualized care; ▪ a performance management system, a pre-qualified list of service providers, and information management tools for tracking service effectiveness; ▪ ongoing evaluation and refinement of the SHSS model; and ▪ policies and contracts that clearly define the intended service recipients, describing when and how services are used. <p>To expand the existing network of service providers and meet the evolving needs of communities, a provincial Call For Responses (CFR) procurement process was introduced in 2023, resulting in 50 net-new SHSS services across the province.</p>



Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
Recommendation 1 (continued)		<p>The transition of existing service provider contracts to the new contract standards has continued, with 103 of 450 completed as of March 31, 2025. The remainder will be completed through a phased approach by December 31, 2025:</p> <ul style="list-style-type: none"> ▪ Early implementation areas (North Fraser and Okanagan SDAs): completed. ▪ Phase One – Northern SDA (selected service providers) and Vancouver Island SDA (selected service providers): completed. ▪ Phase Two – Northern (remaining service providers), Vancouver Island (remaining service providers), Interior East Kootenay, West Kootenay, Vancouver Coastal, and North East Fraser SDAs: on track. ▪ Phase Three: South Fraser SDA: on track. <p>Note:</p> <p>In implementing the SHSS model in response to this OAG audit report, 87 contracts were identified that do not fit the audit criteria and are out of scope of the report's recommendations. MCFD will be developing a different approach to address these 87 contracts, outside of status reporting to the OAG.</p> <p>Anticipated completion date: December 31, 2025 – province-wide implementation of the four service types.</p>
<p>Recommendation 2</p> <p>We recommend that the ministry, in partnership with Indigenous Child and Family Services agencies and Indigenous communities, clarify roles and responsibilities related to policy development, information sharing, communication and monitoring for the delivery of contracted services.</p>	Completed	<p>As part of the development of the SHSS model, and to strengthen service delivery and accountability and promote continuous improvement, MCFD collaborated with Indigenous and non-Indigenous partners to clarify roles and responsibilities in this new model.</p> <p>MCFD Staff:</p> <ul style="list-style-type: none"> ▪ MCFD clarified staff roles and responsibilities for SHSS policy development, information sharing, communication, procurement, financial reporting, and contract management and monitoring functions. <p>Service Providers:</p> <ul style="list-style-type: none"> ▪ MCFD policies and contracts outline clear roles, responsibilities, and reporting requirements for Service Providers, and ensure the wellbeing of children and youth through the development of service plans, supplemental funding, quality oversight and reporting. ▪ To support service providers in adapting to these changes, MCFD provided orientation, training and change management initiatives. Regular information bulletins are distributed and a Service Provider Advisory Committee is in place. <p>ICFS Agencies:</p> <p>MCFD provided orientation sessions on the SHSS model to all 25 ICFS Agencies, which have the authority to decide whether to adopt the SHSS model for their own operations. MCFD also communicates information about SHSS with the ICFS Agencies through learning events and documents, including joint training sessions between the ministry and ICFS Agencies are also helping ensure they meet SHSS requirements when placing children and youth in ICFS Agency care in ministry SHSS homes. MCFD's new Indigenous Child Welfare Director also meets quarterly with ICFS Agencies, where joint initiatives such as SHSS are discussed.</p>



Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
<p>Recommendation 3</p> <p>We recommend that the ministry, in partnership with Indigenous Child and Family Services agencies and Indigenous communities, establish a quality assurance framework for contracted services that includes:</p> <ul style="list-style-type: none"> a) specific standards based on meeting the rights of children and youth in care and improving outcomes; b) ongoing monitoring of standards for contracted service providers; c) ongoing monitoring of ministry staff providing oversight of contracted services; d) an audit program that examines service delivery, operations and finance; e) regular assessment of the appropriateness and effectiveness of third-party oversight activities (i.e., licensing and accreditation); f) formal processes for follow-up on protocol investigation action plans; g) regularly gathering information on the experience and opinions of children and youth who spend time in contracted resources. 	<p>Not completed</p> <p>(Intend to complete)</p>	<p>After engaging with Indigenous and non-Indigenous partners, MCFD established a framework that includes tracking the well-being of children, related fund usage, and the processes foundational to their wellbeing, which includes staff qualifications, training and care planning.</p> <p>MCFD has introduced or is implementing improvements in the following areas:</p> <p>Standards and Oversight of Service Providers:</p> <p>A dedicated team has been established to monitor the performance outcomes outlined in contract deliverables.</p> <p>Ministry reporting on SHSS operations will focus on placements, payments, capacity usage, and the number and types of contracts. Reporting will monitor the performance outcomes established in policy and the deliverables identified in contracts, providing insights into Service Provider progress and compliance with the SHSS model (e.g., Service Plan completion rates).</p> <p>New contract templates, policies and an advanced information management and technology (IM/IT) system provide the infrastructure for setting and monitoring clear service standards. The IM/IT system supports real-time vacancy tracking and service planning. A robust procurement and contract management process is integrated within the existing Integrated Case Management (ICM) system.</p> <p>The collection and sharing of information in the IM/IT system enables MCFD to monitor key performance indicators. MCFD has planned for and begun development of a set of 10 priority reports to monitor Service Provider performance to measure and report on contract performance, outcomes, maintenance of standards, and the experience of children and youth.</p> <p>MCFD developed a weekly progress report to track completion of SHSS Service Plans as a key indicator of progress while transitioning to the SHSS model of care.</p> <p>Monitoring of MCFD Staff:</p> <p>MCFD staff are required to visit care settings at least once every 90 days and for an annual review to monitor the quality of service. IM/IT functionality was built into the existing ICM system to prompt, track and report on completion of this requirement.</p> <p>The performance of MCFD staff providing oversight to contracted service providers is monitored by Resource Team Leaders and a Director of Operations. Clinical supervisors meet regularly in accordance with MCFD's Clinical Supervision Policy and regularly review records, approvals and frontline staff practices.</p> <p>MCFD also has processes for individuals and organizations to raise concerns regarding ministry staff and organizational actions and decisions, including a complaints process and an administrative review process, which are overseen by the ministry's Quality Assurance Branch. The ministry also has the Child and Family Practice Review process for examining ministry staff practices in the event of a death, critical injury, or, in some cases a serious incident, for children and youth residing in care arrangements, including in SHSS homes.</p>



Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
Recommendation 3 (continued)		<p>Assessing Effectiveness of Third-party Oversight Activities:</p> <p>MCFD updated the Accreditation Policy in May 2024, following an initial assessment of the accreditation program/policy, which included a jurisdictional scan and two rounds of targeted engagement and consultation with key partners. The update was made to improve existing monitoring, streamline coordination and response to service provider accreditation issues, and clarify oversight roles and responsibilities between ministry staff and accreditation organizations.</p> <p>Establishing Audit Program for Service Providers:</p> <p>In 2019, MCFD implemented regular third-party audits of Service Providers. For 2025, MCFD expanded its assurance coverage by introducing a pilot financial management audit plan to review the financial resilience of 20 Service Providers.</p> <p>MCFD conducts audits of agencies' service delivery, operations and financial practices on a regular basis to support the oversight of agencies and the delivery of services. MCFD also developed a risk assessment process informed by multiple factors to select which service providers to audit.</p> <p>MCFD audit program also includes a review of caregiver screening policy compliance and related contract commitments. The review of caregiver screening has been embedded in MCFD's regular audits since 2020.</p> <p>As of March 31, 2025, MCFD has completed 81 audits.</p> <p>MCFD tracks audit findings and observations to facilitate follow up with service providers.</p> <p>Follow-up on Protocol Investigation Action Plans:</p> <p>MCFD developed IM/IT functionality to ensure that protocol investigation action plans are uploaded to the data management system and are accessible across MCFD.</p> <p>Gathering Information from Children and Youth:</p> <p>Children and youth receiving SHSS services participate in the development of their individualized service plans and structured monthly check-ins that Service Providers are required to complete and report to MCFD. MCFD continues to support and engage with a Youth Advisory Committee to provide input into all MCFD services.</p> <p>The oversight and quality assurance framework is substantially complete. The provincial rollout of SHSS will be completed in 2025 and the full implementation of SHSS reporting and monitoring is expected to be completed in 2026, as time is needed to collect performance information.</p> <p>Anticipated completion date: December 31, 2026 - full implementation of SHSS monitoring and reporting on the four service types.</p>



Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
<p>Recommendation 4</p> <p>We recommend that the ministry improve its management and oversight of contracts for contracted services by ensuring that:</p> <ul style="list-style-type: none"> a) roles and responsibilities for procurement and contract management are appropriately assigned; b) staff responsible for procurement and contract management receive appropriate training and support to be effective in their roles; c) contracts include clear and measurable deliverables that focus on the needs and rights of children and youth residing in contracted services; d) regular and effective monitoring of contract deliverables and contractor performance takes place. 	<p>Not completed</p> <p>(Intend to complete)</p>	<p>MCFD is implementing the Contract Management Modernization (CMM) initiative to strengthen procurement and contract management by clearly defining roles and responsibilities, providing comprehensive training, and ensuring effective monitoring of contract deliverables and contractor performance.</p> <p>Beginning in late 2022, two separate teams began providing specialized support to contract managers and program leads throughout procurement and contract lifecycles, with Procurement Branch responsible for procurement, and Contract Management Services responsible for contract support.</p> <p>MCFD began a thorough refresh of its contracting policy to increase transparency and efficiency in the administration of service agreements. Materials were developed for contract management staff, including a roles and responsibilities matrix, role-specific checklists, and increased training and guidance materials for operational contract management.</p> <p>Contract templates incorporate clear and measurable deliverables focused on the needs and rights of children and youth. The inclusion of outcomes and performance standards will help ensure service providers understand and meet defined expectations for delivering critical services. The implementation of an integrated Service Provider portal enables streamlined data reporting.</p> <p>To support consistency in workflows and processes, dedicated role-specific requirements for internal contract staff were established. A contract management transition team is actively ensuring Service Provider compliance and financial accountability. Ongoing orientation and training initiatives are in place to equip staff with the necessary knowledge and skills to effectively manage procurement and contract oversight responsibilities.</p> <p>The Procurement and Contract Management System continues to be used to centralize contract data, enabling the efficient monitoring, generation and reporting of contracts, including SHSS contracts.</p> <p>Anticipated completion date: December 31, 2025 – province-wide implementation of the four service types.</p>



Review Report: The Protection of Drinking Water (2019)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report of the Ministry of Water, Land and Resource Stewardship (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the audit of *The Protection of Drinking Water* (2019), as at March 31, 2025.

Management's Responsibility

Management is responsible for the information in the Report and for ensuring it is free of material misstatement by providing a faithful representation of:

1. The status of each recommendation at March 31, 2025.
2. A written summary describing the context and status of the recommendation.

Faithful representation means the progress report is relevant, reliable, and understandable.

- **Relevant** means the information is presented in a manner that helps report users assess the accountability of the entity in addressing the findings that led to the recommendation.
- **Reliable** means the descriptions are accurate, complete, verifiable, and neutral (free of bias).
- **Understandable** means the information is clearly and simply stated for report users.

Practitioner's Responsibility

Our responsibility is to express a conclusion on management's faithful representation of the Report based on our review.

We conducted this limited assurance engagement under the authority of section 11(8) of the *Auditor General Act* and in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance*.

The procedures performed in a limited assurance engagement or review, vary in nature and timing from, and are less in extent than for a reasonable assurance engagement or audit. Consequently, the level of assurance obtained in a review engagement is substantially lower than the assurance that would have been obtained had an audit been performed. Accordingly, we do not express an audit opinion on the Report. We performed procedures, primarily consisting of inquiry, research, and analysis as appropriate and evaluated the information obtained.

Our office applies the Canadian Standard on Quality Management (CSQM 1), and we have complied with the independence and other requirements of the code of ethics issued by the Chartered Professional Accountants of British Columbia that are relevant to this engagement.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: July 18, 2025



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



Progress Report: The Protection of Drinking Water (2019)

Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
<p>Recommendation 1</p> <p>We recommend that the Ministry of Health:</p> <p>In conjunction with partner ministries lead a review of legislation and regulations that affect drinking water to ensure that legislators are informed of risks and legislative gaps that may affect government's commitments are addressed. These commitments include:</p> <ul style="list-style-type: none"> a) clear lines of responsibility; b) safety of drinking water as the first priority in decision making; c) preventative rather than reactive approaches in addressing health hazards; d) tools that mitigate risks; and e) controls to ensure that small water systems provide safe drinking water, and that the creation of unsustainable small water systems is limited. 	<p>Completed</p> <p>(as of Nov. 30, 2022)</p>	<p>Rolled over from final progress report in 2022.</p> <p>In 2019, the Ministry of Health (HLTH) and the Office of the Provincial Health Officer (OPHO) committed to specific actions in response to the OAG's audit on the protection of drinking water (July 2019, OAG report pages 13-17) and subsequently provided to the Select Standing Committee on Public Accounts (PAC) as an Action Plan and Progress Assessment (APPA) report. The following is the progress update on actions responsive to OAG recommendation 1.</p> <p>HLTH undertook a comprehensive legislative review of all statutes and regulations that impact water protection in the province, a literature review, as well as stakeholder consultation.</p> <p>HLTH also worked with the BC Water and Waste Association (BCWWA) to develop capacity, knowledge base and tools to support small water systems.</p> <p>HLTH established a cross-government Executive Directors Steering Committee on Drinking Water (EDSC-DW) to review findings of the review and develop a proposed governance model for source water protection.</p> <p>The results of the review and work of the EDSC-DW informed the organizational effectiveness review that led to the creation of the new Ministry of Land, Water and Resource Stewardship in April 2022. The name of the new ministry was changed to the Ministry of Water, Land and Resource Stewardship (WLRS) in December 2022. WLRS now has the mandate to provide provincial leadership on water policy and strategies including the coordination of government's Source to Tap Strategy (S2TS) to protect drinking water and more effective implementation of cross-government coordination on drinking water. WLRS will continue to work in close collaboration with HLTH and the OPHO on ensuring progress on fulfilling government's commitments continues.</p>
<p>Recommendation 2</p> <p>We recommend that the Ministry of Health:</p> <p>Provide the leadership necessary to develop a cross-ministry commitment to coordinate strategies to address risks to drinking water. This includes establishing clear roles, responsibilities and accountabilities for all government agencies that are responsible for ensuring safe drinking water.</p>	<p>Completed</p>	<p>Actions taken (WLRS):</p> <p>The BC Water Committee (BCWC), established June 2021, takes direction from the Assistant Deputy Minister (ADM) Water Forum (established 2021). It was formed in recognition of the need for provincial leadership and greater cross-agency integration to better address key government initiatives such as drinking water protection. As such, the BCWC sets the strategic direction for and effective delivery of, water management in B.C., across provincial agencies. This commitment is reflected in the BCWC Terms of Reference, effective February 2024 that outlines:</p> <ul style="list-style-type: none"> ▪ Membership - Cross-ministry, executive-level participation from agencies "touching" water. ▪ Meeting cadence – monthly meetings that align with ADM Water Forum meetings ▪ Scope - developing, implementing, streamlining water related initiatives, legislation, regulation, and policy including doing so with a citizen-centric lens, including for drinking water ▪ Leadership - Roles and responsibilities clearly set and accountabilities necessary to successfully steward water and enhance drinking water protection.



Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
<p>Recommendation 3</p> <p>We recommend that the Ministry of Health:</p> <p>Lead the development of a provincial strategic plan for the protection of drinking water that includes prioritized activities based on the risks identified in an integrated (interoperable) province-wide data system.</p>	<p>Not completed (Intend to complete)</p>	<p>Actions taken:</p> <ul style="list-style-type: none"> Completed development of the Watershed Security Strategy (WSS), a watershed-focused approach to managing the province's water resources providing the foundation for the new drinking water strategic action plan (DWSAP) to be developed. (WLRS) Initiated an Intentions Paper for a provincial, cross-ministry DWSAP. (WLRS) Cross-agency steering committee established to guide development and implementation of a common Information Technology (IT) solution for health authorities, BC Centre for Disease Control (BCCDC), HLTH, and WLRS. (HLTH) Completed Environmental Health Information System (EHIS) blueprint - renamed the Public Health Operational Compliance System (PHOCS) - and IT architecture and confirmed interoperability with BCCDC, WLRS and Environmental Officers Certification Program (EOCP). (HLTH) Collaborated with the ministries of Emergency Management and Climate Resilience (EMCR) and Environment and Climate Solutions (ECS) on the Disaster and Climate Risk and Resilience Assessment (DCRRA) project. Drought was one of six hazards assessed for impacts on a range of values, including drinking water. A provincial assessment was completed to help inform risk management planning and mitigation efforts. (WLRS) Completed development of the Provincial Source Drinking Water Risk Assessment Framework (PSDWRAF), a four-step process supporting knowledge of source waters, risks, and identifying resilience options for water systems. Completed Step 1: Identify Systems and initiated Step 2-Identify Hazards. (WLRS) Completed and implemented the Drinking Water Supply Dashboard tool allowing internal/external users to visualize and track drought-related risks to drinking water and support drought response/planning. (WLRS). <p>Actions planned:</p> <ul style="list-style-type: none"> Implement targeted actions to protect drinking water through a phased implementation approach for WSS. (WLRS) Complete the Intentions Paper and the new DWSAP. (WLRS) Complete the development of PHOCS/EHIS for roll out to partners by 2026. (HLTH) Release DCRRA Report (2025). (EMCR) Complete Step 2 of the PSDWRAF that will inform the approach to completing Steps 3 and 4. (WLRS) <p>Anticipated completion date: 2026/27</p>



Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
<p>Recommendation 4</p> <p>We recommend that the Ministry of Health:</p> <p>Undertake the following actions:</p> <ul style="list-style-type: none"> a) identify where and what type of risks exist in relation to source protection, drinking water treatment, distribution and small water systems; b) coordinate with ministries and agencies to develop actions to mitigate identified risks; and c) develop a process for the evaluation and adjustment of health's guidelines to ensure they are effective. 	<p>Not completed (Intend to complete)</p>	<p>Part C – Completed: 2023/24</p> <p>Part A Identifying risks – Not completed</p> <p>Actions taken:</p> <p>The ministries have taken the following actions to identify where and what type of risks exist in relation to source protection, drinking water treatment and small water systems:</p> <ul style="list-style-type: none"> ▪ To support the tracking of identified risks, established a cross-agency steering committee to guide development and implementation of a common IT solution for health authorities, BCCDC, HLTH, and WLRS. (HLTH) ▪ To support the tracking of identified risks, completed the EHIS/PHOCS blueprint and IT architecture and confirmed interoperability with BCCDC, WLRS and EOCP. (HLTH) ▪ Completed development of the Provincial Source Drinking Water Risk Assessment Framework (PSDWRAF), a four-step process supporting knowledge of source waters, risks, and identifying resilience options for water systems. Completed Step 1: Identify Systems and initiated Step 2: Identify Hazards. (WLRS) ▪ Completed and implemented the Drinking Water Supply Dashboard tool allowing users to visualize/track drought-related risks to drinking water and support drought response and planning. (WLRS) <p>Actions planned:</p> <ul style="list-style-type: none"> ▪ Complete the development of PHOCS/EHIS for roll out to partners by 2026. (HLTH) ▪ Complete Step 2 of the PSDWRAF that will inform the approach to completing Steps 3 and 4. (WLRS) <p>Anticipated completion date: 2026/27</p> <p>Part B Coordinate with ministries to develop actions to mitigate risk – Not completed</p> <p>Actions taken:</p> <p>Actions initiated in coordination with other agencies as per Recommendation #3 include:</p> <ul style="list-style-type: none"> ▪ Completed the WSS. (WLRS) ▪ Initiated an Intentions Paper focused on activities responsive to current risks/priorities that will inform a provincial, cross-ministry drinking water strategic action plan (DWSAP) to protect drinking water. Commenced engagement with key ministries involved in drinking water. (WLRS) <p>Actions planned:</p> <ul style="list-style-type: none"> ▪ Implement targeted actions to protect drinking water through a phased implementation approach for WSS. (WLRS) ▪ Complete the Intentions Paper and the new DWSAP (WLRS) <p>Anticipated completion: 2026</p>



Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
<p>Recommendation 5</p> <p>We recommend that the Provincial Health Officer:</p> <p>Take action to improve the oversight of drinking water, including the development of:</p> <ul style="list-style-type: none"> a) policy and procedures for reporting significant impediments to the Minister of Health; b) guidance for drinking water officers on how and when to report situations to the Provincial Health Officer that significantly impact drinking water; c) a process for evaluating and tracking significant impediments; d) a process for monitoring drinking water officers' compliance with guidelines and directives. 	<p>Completed</p> <p>(as of Nov. 30, 2022)</p>	<p>Rolled over from final progress report in 2022.</p> <p>In 2019, the Ministry of Health (HLTH) and the Office of the Provincial Health Officer (OPHO) committed to specific actions in response to the OAG's audit on the protection of drinking water (July 2019, OAG report pages 13-17) and subsequently provided to the Select Standing Committee on Public Accounts (PAC) as an Action Plan and Progress Assessment (APPA) report. The following is the progress update on actions responsive to OAG recommendation 5.</p> <p>The OPHO has completed procedures for reporting and tracking significant impediments to the Minister, and guidance for drinking water officers for reporting significant impediments to the OPHO, which is now available in the Drinking Water Officers Guide. The OPHO has developed a set of indicators for monitoring compliance with guidelines and directives. The target date for health authorities to report on these new indicators using their data systems is 2024. This date was set to allow the health authority staff time to adapt their data systems as they are quickly becoming outdated and unsupported by their vendors.</p>



Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
<p>Recommendation 6</p> <p>We recommend that the Provincial Health Officer:</p> <p>In collaboration with the Ministry of Health, review the legislative provisions regarding drinking water protection plans and report out to the Minister of Health on impediments to the protection plan's implementation.</p>	<p>Completed</p> <p>(as of Nov. 30, 2023)</p>	<p>Rolled over from final progress report in 2023.</p> <p>Actions taken by OPHO:</p> <ul style="list-style-type: none"> 2021 - Completed a review of Drinking Water Protection Plans (DWPPs), including the impediments to recommending, developing, and implementing DWPPs; assessed additional source protection tools; and reviewed other planning tools available in BC. Preliminary recommendations were drafted with HLTH. The review team identified five themes regarding common impediments to using DWPPs, as of 2021: The legal test for DWPPs is ambiguous and onerous and is subject to potential competing interests. The language in the DWPA impedes the utility of DWPPs as a proactive public health tool. Decision makers at all levels do not have guidance on what criteria must be met to trigger a DWPP. The Province does not have accountable leadership regarding source water protection. There are no established funding mechanisms for DWPPs. <p>The research team concluded that DWPPs could play an important role in source water protection planning in BC; however, they need to be accompanied by an alignment of watershed planning initiatives across government and a coherent strategy for source water protection across the province. The PHO concluded that the creation of WLRS in 2022 addresses the source water protection accountability framework concerns identified by the research team.</p> <p>October 2023 – Completed a report to the Minister of WLRS and HLTH on impediments to DWPPs, which is included as a dedicated section (3.2.1) in the 2023 Provincial Health Officer's Report, Clean, Safe and Reliable Drinking Water: An Update on Drinking Water Protection in BC, 2017/18-2021/22. The WLRS Minister received all information on the report in November 2023. Release of the full PHO report is planned for early February 2024. The report includes a recommendation for government on the next steps to take to address the remaining impediments found in the 2021 review of drinking water protection plans.</p>



Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
<p>Recommendation 7</p> <p>We recommend that the Ministry of Health:</p> <p>Report out to the public on the progress it is making in improving the protection of drinking water for all British Columbians.</p>	Completed	<p>Actions taken by HLTH:</p> <p>As previously documented, HLTH publicly reported on the protection of drinking water for all British Columbians through <i>BC's Guiding Framework for Public Health (2013-2023)</i> and the Provincial Health Officer's (PHO's) 2019 report, <i>Taking the Pulse of the Population: An Update on the Health of British Columbians</i>. Those reports include the following public health measures:</p> <ul style="list-style-type: none"> ■ Shigatoxigenic E. coli crude rate (per 100,000). ■ Salmonellosis crude rate (per 100,000). ■ Percentage of households with municipal water supplies reporting that they boiled their drinking water during the previous 12 months to make it safe to drink. <p>As of December 2024, the PHO has started reporting annually under the <i>Drinking Water Protection Act</i> on a broad range of activities to protect drinking water taken under the Act. The annual report is in addition to the PHO's larger, less frequent progress reports on the protection of drinking water in BC. Both reports address progress and trends for a broad range of measures related to the protection of drinking water [refer to Recommendation #8 below].</p> <p>HLTH supports the development of the PHO's reports by providing information on the actions it has taken to address the recommendations of the PHO to improve the protection of public health as it relates to drinking water, including the development of guidelines, standards, and policies to protect drinking water under the Act. HLTH collaborated with the OPHO in the development of metrics and indicators for both reports.</p>
<p>Recommendation 8</p> <p>We recommend that the Provincial Health Officer:</p> <p>Monitor progress and trends in the protection of drinking water and report on a timely basis to the Minister of Health and the legislative assembly on whether activities are mitigating risk.</p>	Completed	<p>Action taken:</p> <p>The OHPO monitors progress and trends in the protection of drinking water and reports whether activities are mitigating risk via an annual report and a broader, periodic progress report.</p> <p>In the spring of 2024, the OPHO assembled a team of representatives from the regional health authorities (RHAs), BC Centre for Disease Control (BCCDC), HLTH and WLRS to identify reporting metrics of activities under the Drinking Water Protection Act (the "Act") for the new annual report framework. To determine which metrics to include in this report, the PHO distributed a survey to the RHAs, HLTH, WLRS and the BCCDC and asked them to rate each metric under the Act according to its importance and its feasibility to collect and report to the PHO annually. Out of this work, a comprehensive list of activities under the Act pertaining to permitting, inspections, enforcement, monitoring, public notification, emergency response planning, operator certification, and more for reporting were identified. This work was completed in May 2024 and the identified metrics pertaining to permitting, inspection, monitoring, and enforcement activities were implemented within the first annual report.</p> <p>The first annual report, <i>Annual Report of Activities under the Drinking Water Protection Act in BC, 2022 to 2023</i>, was submitted to the Minister on December 23, 2024, who in turn tabled it with the Legislative Assembly on February 19, 2025. The broader progress report, <i>Clean, Safe, and Reliable Drinking Water: An Update on Drinking Water Protection in BC, 2017/18 - 2021/22</i>, was released on February 6, 2024. These reports can be found at: www.health.gov.bc.ca/pho/reports/drinkingwater</p>



Review Report: Executive Expenses at School District 36 (2019)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report of School District 36 (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the audit of *Executive Expenses at School District 36 (2019)* as at March 31, 2025.

Management's Responsibility

Management is responsible for the information in the Report and for ensuring it is free of material misstatement by providing a faithful representation of:

1. The status of each recommendation at March 31, 2025.
2. A written summary describing the context and status of the recommendation.

Faithful representation means the progress report is relevant, reliable, and understandable.

- **Relevant** means the information is presented in a manner that helps report users assess the accountability of the entity in addressing the findings that led to the recommendation.
- **Reliable** means the descriptions are accurate, complete, verifiable, and neutral (free of bias).
- **Understandable** means the information is clearly and simply stated for report users.

Practitioner's Responsibility

Our responsibility is to express a conclusion on management's faithful representation of the Report based on our review.

We conducted this limited assurance engagement under the authority of section 11(8) of the *Auditor General Act* and in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance*.

The procedures performed in a limited assurance engagement or review, vary in nature and timing from, and are less in extent than for a reasonable assurance engagement or audit. Consequently, the level of assurance obtained in a review engagement is substantially lower than the assurance that would have been obtained had an audit been performed. Accordingly, we do not express an audit opinion on the Report. We performed procedures, primarily consisting of inquiry, research, and analysis as appropriate and evaluated the information obtained.

Our office applies the Canadian Standard on Quality Management (CSQM 1), and we have complied with the independence and other requirements of the code of ethics issued by the Chartered Professional Accountants of British Columbia that are relevant to this engagement.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: July 24, 2025



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



Progress Report: Executive Expenses at School District 36 (2019)

Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
<p>Recommendation 1</p> <p>We recommend that School District No. 36 align its policies more closely with Treasury Board's Core Policy and Procedure Manual in areas including: a) employer-paid food for meetings; b) maximum per diem rates and eligible time frames; c) the use of purchasing cards for travel and individual business expenses.</p>	<p>Not completed (Do not intend to complete)</p>	<p>In 2024 and 2025, School District 36 (SD36) consolidated a series of financial policies into new policy and procedures. Some of these changes align more closely with Treasury Board's Core Policy and Procedure Manual (CPPM) and, in other cases, SD36 plans to make further policy updates in FY2025-26 to achieve further alignment. SD36 continues to set per diem rates above those established in the CPPM, as it considers the CPPM rates to be unreasonably low for meal expenses. Applying those rates would place an undue hardship while conducting board business.</p> <p>Employer-paid food for meetings: Intend to complete</p> <p>CPPM states that "providing meals at business meetings should be an exceptional rather than regular occurrence, and such costs must be reasonable".</p> <p>SD36 schedules meetings over mealtimes only when other suitable or cost-effective alternatives are not feasible, for example, when meetings involve educators, the cost of backfilling a classroom position can be significant and disruptive to the continuity of instruction of students.</p> <p>SD36 will further refine its procedures regarding meetings held over mealtimes, ensuring they are treated as exceptional circumstances. To strengthen oversight, the pre-approval process for such meetings will be enhanced through improved documentation and the development of standardized forms.</p> <p>Maximum per diem rates and eligible time frames: Do not intend to complete</p> <p>Each school district is responsible for developing its own policies and procedures, guided by the spirit and intent of the Treasury Board's Core Policy and Procedures Manual (CPPM), though strict adherence is not required.</p> <p>SD36 has introduced new guidelines that specify the times of day an employee must be away from their regular work location to qualify for per diems, aligning with the provisions set out in the CPPM. SD36 has set per diem rates at a maximum of \$95.00 per day. Although this exceeds the current daily limits outlined in the CPPM, the rate was established to reflect reasonable meal costs in the areas where SD36 operates. This approach takes into account the rising cost of food and ensures that employees are not disadvantaged for incurring reasonable expenses while undertaking Board-approved travel.</p> <p>Use of purchasing cards for travel and individual business expenses: Intend to complete</p> <p>CPPM states that "purchasing cards should not be used where other government-approved charge cards are more appropriate (e.g., such as the travel card for travel-related expenditures)." Since the audit, SD36 has updated its guidance to prohibit the use of procurement cards for travel expenses unless the expense has been pre-authorized by a senior official.</p> <p>While guidance for purchasing cards more closely aligns with CPPM, we have allowed this exception to account for situations where the safety and well-being of staff or students can be at risk (i.e.: emergency situations such as covid where groups could not travel home and alternate arrangements had to be made on short notice).</p> <p>SD36 will work to update the language around purchasing cards to align with CPPM in the absence of other government-approved charge cards available to the District.</p>



<p>Recommendation 2</p> <p>We recommend that School District No. 36 enforce its policy requirements for employees when making expense claims. Specifically, claimants should consistently document a) details and the business purpose for activities underlying expense claims; b) the business rationale for holding a meeting during a mealtime.</p>	<p>Not completed (Intend to complete)</p>	<p>In 2024 and 2025, School District 36 (SD36) consolidated a series of financial policies into new policy and procedures. This includes changes to ensure staff document the details and business purpose for certain expenses.</p> <p>In 2025/26, SD36 will further strengthen controls for the approval of meetings over mealtime by requiring a business rationale for exceptional cases.</p> <p>Documentation of the business purpose for activities underlying expense claims: Intend to complete</p> <p>SD36's Travel Expense Claim form and Application for Travel form both provide a space for claimants to document the business purpose of their claim and outline further details to support the claim.</p> <p>SD36 enforces these expectations through its requirement to have proper one-over-one approval (supervisor approval) for employee expense reports with proper back-up documentation.</p> <p>SD36 will look to develop a formal approval form for meal reimbursements.</p> <p>Documentation of the business rationale for holding a meeting during a mealtime: Intend to complete</p> <p>As noted in recommendation 1, often SD36 meetings are held over mealtimes due to the nature of operations, and time availability of attendees of meetings. If educators are participants in the meeting, having a meeting over a mealtime is often the most economical option to avoid additional personnel costs to backfill educators from being away from classrooms.</p> <p>SD36 will look to tighten its documentation around the permissibility and approval of meetings over mealtime and require a business rationale for such exceptional cases.</p> <p>Anticipated completion date: April 2026</p>
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Review Report: Managing Human Resources at the B.C. Sheriff Service (2019)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report of the Ministry of Attorney General (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the audit of *Managing Human Resources at the B.C. Sheriff Service* (October 2019) as at March 31, 2025.

Management's Responsibility

Management is responsible for the information in the Report and for ensuring it is free of material misstatement by providing a faithful representation of:

1. The status of each recommendation at March 31, 2025.
2. A written summary describing the context and status of the recommendation.

Faithful representation means the progress report is relevant, reliable, and understandable.

- **Relevant** means the information is presented in a manner that helps report users assess the accountability of the entity in addressing the findings that led to the recommendation.
- **Reliable** means the descriptions are accurate, complete, verifiable, and neutral (free of bias).
- **Understandable** means the information is clearly and simply stated for report users.

Practitioner's Responsibility

Our responsibility is to express a conclusion on management's faithful representation of the Report based on our review.

We conducted this limited assurance engagement under the authority of section 11(8) of the *Auditor General Act* and in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance*.

The procedures performed in a limited assurance engagement or review, vary in nature and timing from, and are less in extent than for a reasonable assurance engagement or audit. Consequently, the level of assurance obtained in a review engagement is substantially lower than the assurance that would have been obtained had an audit been performed. Accordingly, we do not express an audit opinion on the Report. We performed procedures, primarily consisting of inquiry, research, and analysis as appropriate and evaluated the information obtained.

Our office applies the Canadian Standard on Quality Management (CSQM 1), and we have complied with the independence and other requirements of the code of ethics issued by the Chartered Professional Accountants of British Columbia that are relevant to this engagement.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: July 18, 2025



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



Progress Report: Managing Human Resources at the B.C. Sheriff Service (2019)

Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
Recommendation 1 We recommend that the Court Services Branch create and fill a strategic human resources position that is responsible for developing, implementing, overseeing and integrating the B.C. Sheriff Service human resources planning and strategies.	Completed (as of Nov. 30, 2022)	Rolled over from final progress report in 2022. Court Services Branch (CSB) has supplemented existing human resource (HR) capacity by creating and staffing a new position, Deputy Chief Central Programs, within B.C. Sheriff Service (BCSS) responsible for Strategic HR. Additionally, CSB has documented the roles and responsibilities related to developing, implementing, and overseeing the BCSS Human Resource Strategy. This is documented in a responsibility matrix which is included in the BCSS HR Strategy and the accountability letter to the Chief Sheriff.
Recommendation 2 We recommend that the Court Services Branch enhance the B.C. Sheriff Service business intelligence data to ensure that it is complete and reliable.	Completed	CSB has fully implemented this recommendation through the following activities: <ul style="list-style-type: none"> CSB has identified positions that are responsible for monitoring compliance with data entry into BCSS applications that source BI. Data is reviewed annually in the Spring to improve BCSS reporting accuracy and data reliability, to identify and coordinate the correction of missing data and data outliers. Following the data review and resolution period, the information is available to assist with staffing and to ensure quality decision-making. CSB is leveraging existing systems to reduce the amount of manually tracked business statistics by sheriffs. CSB is ensuring that for any new system, the requirement for BI data is included as a component. The Sheriff Scheduling System was moved to a new OpenShift instance (Emerald) that provides greater security measures allowing for direct access to the data for reporting and business intelligence usage. It should be acknowledged that there are always opportunities to improve and evolve reporting on business intelligence data and CSB is committed to continuing to pursue opportunities. This includes the development of a business case for funding to replace the BC Sheriff Statistics System.
Recommendation 3 We recommend that the Court Services Branch use the updated Staff Planning Technique and Sheriff Planning Recruitment Model to estimate the staff the B.C. Sheriff Service needs to meet its objective and inform its human resources plan, strategies and funding requests.	Not completed (Intend to complete)	CSB has substantially implemented this recommendation. The BC Sheriff Service (BCSS) SPT has been updated as of February 2025. The updates to the SPT included a detailed review of all sheriff tasks, creating new task lists and any new procedures and processes implemented since COVID. Additionally, each sheriff's office has provided input on the time required to perform each task. The SPT has been incorporated into the SPRM to ensure that sheriff resource planning is based on the most current and relevant information for planning and funding request purposes. Data from the updated SPT and SPRM was used to prepare materials for Budget 2025/26 estimates debates. The updated staff estimates from the SPT and SPRM will be used over the next year to ensure sheriff resource planning is based on the most current and relevant information, to inform budget planning and budget delegation, to plan for future recruitment and class sizes to ensure the sustainability of the BCSS, and to inform planning and funding requests such as Treasury Board caseload submissions. Both the SPT and SPRM will be continually reviewed, refined and updated. Anticipated completion date: March 31, 2026



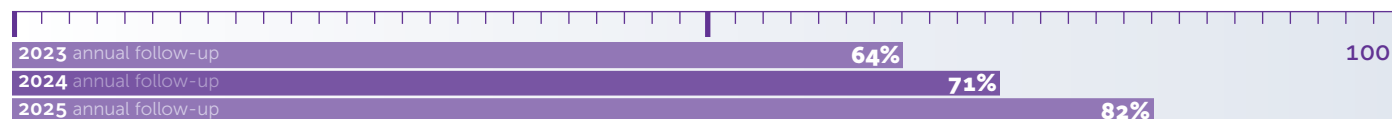
Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
Recommendation 4 We recommend that the B.C. Sheriff Service establish clear goals, actions, resources, targets and performance measures for its human resources plan and strategies (recruitment, retention, training and development) and measure its progress against these.	Completed (as of Nov. 30, 2022)	Rolled over from final progress report in 2022. BCSS has fully implemented this recommendation. BCSS has developed a Recruitment and Retention strategy and a CSB Training Strategy that include goals, actions, resources, targets and performance measures. These strategies were distributed to all BCSS staff in July 2022 and are posted on the CSB Intranet site. The strategies include a roles and responsibility matrix as well as evaluation and success metrics. The Deputy Chief, Central Programs, has primary responsibility for monitoring to ensure recruitment, retention and training activities are aligned with the newly developed strategies. Evaluation of these strategies is continuous and ongoing, with a commitment to annually report on supporting metrics to BCSS Senior Management.
Recommendation 5 We recommend that the B.C. Sheriff Service develop a retention strategy that is informed by and addresses the identified causes of staff attrition.	Completed (as of Nov. 30, 2022)	Rolled over from final progress report in 2022. BCSS has fully implemented this recommendation. BCSS has re-established the use of exit surveys for all departures from the organization. BCSS has developed a retention strategy that is informed by the results of survey data, a sheriff working group, and best practices in retention in law enforcement.
Recommendation 6 We recommend that the B.C. Sheriff Service develop an overarching training plan that defines the training expectations for all of its staff, based on the knowledge, skills and competencies that staff need to carry out their duties. The B.C. Sheriff Service should also ensure that staff complete this training in compliance with the training plan.	Completed (as of Nov. 30, 2022)	Rolled over from final progress report in 2022. BCSS has fully implemented this recommendation. BCSS has developed a training plan for in-service sheriffs that includes mandatory, developmental and specialized training requirements. Details of the plan include delivery method, duration and an overview of training. Mandatory training outlined in the plan also includes the re-qualification frequency. This training plan is appended to the CSB Training Strategy and is updated annually. BCSS has identified one position (Deputy Chief, Central Programs) that is responsible for monitoring and reporting on training compliance and CSB has formalized the requirement for quarterly training compliance audits.



Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
Recommendation 7 We recommend that the B.C. Sheriff Service conduct regular reviews of its training and development programs to ensure that it is providing its staff with the knowledge, skills and competencies they need to conduct their duties.	Completed (as of Nov. 30, 2022)	Rolled over from final progress report in 2022. CSB has fully implemented this recommendation. BCSS has established a Professional Standards Review Committee to review all use of force incidents to ensure sheriffs have the training and knowledge required to conduct their duties. The committee meets monthly, and results of these incident reviews are stored in a central location. BCSS has also established a Training Advisory Committee to review training programs to ensure they are aligned with best practices. The committee currently meets monthly, and its role includes: <ul style="list-style-type: none"> ▪ Advising BCSS and the Justice Institute of British Columbia on sheriff training and academy programs and needs; ▪ Reviewing existing and proposed programs to ensure that operational needs and standards are fulfilled; ▪ Considering training competencies and providing input into the development of BCSS policies, best practices and standards for consideration; ▪ Monitoring the development of training programs and projects; ▪ Providing advice and recommendations for the development of training plans and priorities; ▪ Reviewing and providing advice on training equipment standards and new technology.
Recommendation 8 We recommend that the B.C. Sheriff Service develop key performance indicators for its objective of providing for the safety and security of the courts, and use these indicators to regularly monitor its effectiveness.	Completed (as of Nov. 30, 2022)	Rolled over from final progress report in 2022. BCSS has fully implemented this recommendation. BCSS has implemented a new annual BCSS Strategic Metrics Report aimed at assisting BCSS management in meeting its objective and maintaining a strong, effective, and resilient organization. The report identifies key performance indicators and human resource data that are gathered and analyzed to help BCSS make informed decisions about its objective and strategic priorities. The data also assists BCSS in measuring how the organization is performing in relation to previously identified goals and to identify areas for improvement. In addition to the annual report, the BCSS Senior Management Team receives the raw metrics at six-month intervals (between annual report releases) to ensure the Service is meeting its objective to provide for the safety and security of the courts. Examples of metrics included in the BCSS Strategic Metrics Report and how they are used to monitor BCSS' objective: <ul style="list-style-type: none"> ▪ Court delays attributed to sheriff resources; court closures attributed to sheriff resources; and average overtime hours. If there are insufficient sheriff resources, court may be delayed or cancelled as Sheriffs are required to be present in the courtroom to maintain protective and enforcement services. ▪ Compliance with training requirements. To provide protective services, Sheriffs must remain current with training, including learning new or updated techniques that will assist them in providing protective services. ▪ Average overtime hours. If court matters extend beyond scheduled hours, Sheriffs are required to remain for the security of the courtroom. Additionally, they provide security services during transport of in-custody's to and from Correctional facilities or RCMP detachments. These transports may occur outside of regular work hours and are essential to support the commitment to the integrity and protection of the court system. Other metrics included in the report are: average STIIP hours; number of workplace injuries; attrition vs. hires; number of staff departures with less than two years' service; number of complaints received; prisoners transported; cell hours; court security hours; and Narcan deployments.



Reports for audits published in 2020



Government organizations completed 82 per cent (23 of 28) of recommendations from the four 2020 audits and intend to complete all remaining recommendations between 2025 and 2026.

Since the last review, government has completed three more recommendations from 2020 audits, bringing the completion rate up 11 percentage points from 71 per cent last year.

Recommendations from the audits of *Skills Immigration Stream of the British Columbia Provincial Nominee Program* and *IT Asset Management in the BC Government* were fully completed during the 2023 follow-up review.

Status of 2020 recommendations

Report	Total	Recommendations				
		Not complete		Complete		Change from 2024
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

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

Review Report: Oversight of International Education Programs in Offshore and Group 4 Schools (2020)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report of the Ministry of Education and Child Care (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the audits of the *Oversight of International Education Programs in Offshore and Group 4 Schools* (November 2020), as at March 31, 2025.

Management's Responsibility

Management is responsible for the information in the Report and for ensuring it is free of material misstatement by providing a faithful representation of:

1. The status of each recommendation at March 31, 2025.
2. A written summary describing the context and status of the recommendation.

Faithful representation means the progress report is relevant, reliable, and understandable.

- **Relevant** means the information is presented in a manner that helps report users assess the accountability of the entity in addressing the findings that led to the recommendation.
- **Reliable** means the descriptions are accurate, complete, verifiable, and neutral (free of bias).
- **Understandable** means the information is clearly and simply stated for report users.

Practitioner's Responsibility

Our responsibility is to express a conclusion on management's faithful representation of the Report based on our review.

We conducted this limited assurance engagement under the authority of section 11(8) of the *Auditor General Act* and in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance*.

The procedures performed in a limited assurance engagement or review, vary in nature and timing from, and are less in extent than for a reasonable assurance engagement or audit. Consequently, the level of assurance obtained in a review engagement is substantially lower than the assurance that would have been obtained had an audit been performed. Accordingly, we do not express an audit opinion on the Report. We performed procedures, primarily consisting of inquiry, research, and analysis as appropriate and evaluated the information obtained.

Our office applies the Canadian Standard on Quality Management (CSQM 1), and we have complied with the independence and other requirements of the code of ethics issued by the Chartered Professional Accountants of British Columbia that are relevant to this engagement.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: July 18, 2025



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



Progress Report: Oversight of International Education Programs in Offshore and Group 4 Schools (2020)

Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
Offshore Schools		
Recommendation 1 We recommend that the ministry, as part of the offshore school application process: a) expand current information requirements to include a comprehensive five-year business plan, with detailed financial forecasts based on projected student enrolment and B.C.-certified teacher staffing levels, and b) enhance its review of submitted business plans and financial forecasts to confirm that school operators have demonstrated their capacity to deliver B.C. education programs over an extended period, consistent with the ministry's goals and expectations.	Completed (as of Nov. 30, 2022)	Rolled over from final progress report in 2022. As reported last year, this recommendation was fully addressed by the beginning of the 2021/22 school year. In summer 2020, the Ministry implemented a requirement for applicant schools to submit a 5-year business plan. In September 2021, the Ministry implemented evaluation criteria to assess applicant schools' plans. School plans are required to include details about projected enrolment, teacher recruitment, grade level expansion, and, for purpose-built facilities, a timeline for completion of the construction of the campus summary.
Recommendation 2 We recommend that the ministry require offshore school operators to provide detailed, translated information on local regulatory processes so that the ministry is able to understand how local regulations relate to ministry requirements and to determine what evidence is required from each school to demonstrate compliance, both at the time of initial certification and in subsequent years.	Completed (as of Nov. 30, 2023)	Rolled over from final progress report in 2023. Since the 2020/21 school year, the Ministry has required schools to provide in their annual reports detailed, translated information related to how the school and/or its staff meet local requirements for teacher certification (when relevant), how criminal record checks are embedded in the residency permit process for teachers and teacher assistants, and how local building and food safety permits are current and maintained. Since the 2021/22 school year, the Ministry has required new school applicants to provide detailed, translated information on facility related matters for which the applicant is required to meet local government regulations. Beginning in the 2023/24 school year, the Ministry has required new school applicants to provide information about local teacher certification requirements and criminal record check requirements for local teachers and teacher assistants.



Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
Recommendation 3 We recommend that the ministry review and update its compliance monitoring model for offshore schools to: <ul style="list-style-type: none"> a) require inspectors to report pending teacher certifications and any significant suggestions for improvement as requirements to ensure they are tracked and resolved before the next inspection cycle, b) rationalize the volume of documents required in order to reduce administrative effort, and c) ensure sufficient time is allocated to review business issues that could impact the sustainability and quality of education programs delivered. 	Completed (as of Nov. 30, 2022)	Rolled over from final progress report in 2022. Implementation of the Ministry's response to this three-part recommendation is now complete. The Ministry has standardized training for and direction to inspectors related to verifying teacher certifications and has implemented new, streamlined monthly reporting for schools to better track teacher certification. To rationalize documentation and increase the amount of time Ministry and school staff have to focus on essential items related to the delivery of quality education programs, the Ministry has implemented a new IM/IT system and tools, and made other business process improvements, including streamlining reporting templates and procedures for Ministry and offshore school staff.
Recommendation 4 We recommend that the ministry use available performance data to evaluate progress in meeting the stated goals of the B.C. Global Education Program.	Completed (as of Nov. 30, 2022)	Rolled over from final progress report in 2022. Ahead of the 2021/22 school year, the Ministry reviewed and revised the stated goals of the BC Offshore School Program. By Fall 2022, the Ministry has developed and implemented an annual reporting template that uses available performance data to evaluate progress in meeting the program's goals. The annual report for 2021/22 shows that the program is meeting all five of its goals.
Group 4 Schools		
Recommendation 5 We recommend that the ministry require Group 4 schools to conduct assessments of the English language ability of all new students to ensure that necessary learning supports are put in place.	Completed (as of Nov. 30, 2022)	Rolled over from final progress report in 2022. In August 2021, the Ministry implemented a requirement for Group 4 Independent schools to conduct standardized ELL assessments. The Ministry verifies implementation through annual school inspections.



Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
<p>Recommendation 6</p> <p>We recommend that the ministry, as part of the Group 4 school application process:</p> <ul style="list-style-type: none"> a) require applicant Group 4 school operators to provide a comprehensive five-year business plan, with forecasted student enrolment and teacher recruitment strategies, and b) establish a process to review submitted business plans to confirm that school operators have demonstrated their capacity to deliver B.C. education programs over an extended period, consistent with the ministry's goals and expectations. 	<p>Completed</p>	<p>The Ministry has completed implementation of this recommendation.</p> <ul style="list-style-type: none"> ■ By September 2020, the Ministry had required new applicant Group 4 school operators to provide a comprehensive five-year business plan, with forecasted student enrolment and teacher recruitment strategies. ■ By the Fall of 2021, the Ministry had fully implemented a method for assessing new school applicants' business plans to confirm applicants have demonstrated the capacity to deliver the BC education program over an extended period.
<p>Recommendation 7</p> <p>We recommend that the ministry review and update its compliance monitoring model for Group 4 schools to:</p> <ul style="list-style-type: none"> a) rationalize the volume of documents required in order to reduce administrative effort, and b) ensure sufficient time is allocated to review business issues that could impact the sustainability and quality of education programs delivered. 	<p>Not completed (Intend to complete)</p>	<p>The Ministry is nearing completion of work in response to this recommendation, conducting work in three areas.</p> <ul style="list-style-type: none"> ■ First, as previously reported, the Ministry has implemented technology to rationalize the volume of documentation and to increase reporting and inspection efficiency, replacing a legacy software system with a new application, the Independent and Offshore School Administrative System (IOSAS) in 2022 and expanding this application to streamline new school applications in 2023. No additional substantive work on IOSAS is currently planned. ■ Second, as previously reported, the Ministry applied a continuous improvement lens to inspection reporting and business processes and reduced the size of inspection templates and improved inspection-related business processes. ■ Third, as previously reported, the Ministry is revising the independent school inspection process to increase the amount of time inspections focus on high-value conversations related to school and student performance by aligning inspections with the intention behind the Ministry's Framework for Enhancing Student Learning (which only applies to public schools). Independent schools will be required to engage in planning for student learning and well-being, referencing outcome data, and to report out on planning and implementation as part of scheduled inspections. The Ministry conducted stakeholder engagement in 2022, piloted proposed revisions with inspectors and schools in 2023, engaged with Indigenous representatives (First Nations and Metis) in 2024 and developed and provided additional training for school inspectors in 2024 to prepare for the anticipated implementation. Work remaining to complete this initiative includes implementing a potential Inspectors Orders and related policy. <p>Anticipated completion date: July 1, 2025</p>



Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
<p>Recommendation 8</p> <p>We recommend that the ministry establish a regular process for evaluating the performance of Group 4 schools as a unique group of independent schools.</p>	<p>Completed</p> <p>(as of Nov. 30, 2022)</p>	<p>Rolled over from final progress report in 2022.</p> <p>To support the regular evaluation of the performance of Group 4 schools as a unique group of independent schools, in October 2022, the Ministry completed an internal-facing data dashboard on the MS PowerBI platform that enables ready comparison of Group 4 school students' education outcomes with the outcomes of other independent schools.</p> <p>Early in school year 2022/23, Ministry staff completed briefings with Ministry Executives that included a review of Group 4 independent school outcomes as a distinct group of schools. Additional briefings are planned for later in the school year. These will make use of the new Group 4 schools data dashboard.</p>



Review Report: Management of Forest Service Roads (2020)

Independent Practitioner's Review Engagement Report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report of Ministry of Forests (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the audit of the *Management of Forest Service Roads* (November 2020) as at March 31, 2025.

Management's Responsibility

Management is responsible for the information in the Report and for ensuring it is free of material misstatement by providing a faithful representation of:

1. The status of each recommendation at March 31, 2025.
2. A written summary describing the context and status of the recommendation.

Faithful representation means the progress report is relevant, reliable, and understandable.

- **Relevant** means the information is presented in a manner that helps report users assess the accountability of the entity in addressing the findings that led to the recommendation.
- **Reliable** means the descriptions are accurate, complete, verifiable, and neutral (free of bias).
- **Understandable** means the information is clearly and simply stated for report users.

Practitioner's Responsibility

Our responsibility is to express a conclusion on management's faithful representation of the Report based on our review.

We conducted this limited assurance engagement under the authority of section 11(8) of the *Auditor General Act* and in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance*.

The procedures performed in a limited assurance engagement or review, vary in nature and timing from, and are less in extent than for a reasonable assurance engagement or audit. Consequently, the level of assurance obtained in a review engagement is substantially lower than the assurance that would have been obtained had an audit been performed. Accordingly, we do not express an audit opinion on the Report. We performed procedures, primarily consisting of inquiry, research, and analysis as appropriate and evaluated the information obtained.

Our office applies the Canadian Standard on Quality Management (CSQM 1), and we have complied with the independence and other requirements of the code of ethics issued by the Chartered Professional Accountants of British Columbia that are relevant to this engagement.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: July 14, 2025



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



Progress Report: Management of Forest Service Roads (2020)

Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
<p>Recommendation 1</p> <p>We recommend that the Ministry of Forests, Lands, Natural Resource Operations and Rural Development:</p> <p>Develop and implement policy, procedures and practices designed to ensure that information on forest service roads, including those under road use permits, is complete, accurate and easily accessible to ministry staff, including BC Timber Sales staff. This includes location, length, the ministry entity responsible for administration, and the permit holder responsible for maintenance.</p>	<p>Completed</p> <p>(as of Nov. 30, 2023)</p>	<p>Rolled over from final progress report in 2023.</p> <p>The Engineering Branch has fully implemented this recommendation. To support information management with respect to Forest Service Roads (FSRs), the Engineering Branch has developed and implemented the Land Resource Manager-Operations (LRM-OPS) data management system and collaborated with the Forest Tenures Branch in implementing the new Resource Roads System (RRS) permitting system.</p> <p>Ministry staff can now simply and reliably determine the location of FSRs, FSR lengths, the ministry entity responsible for the administration of the FSR, and the road use permit holder responsible for FSR maintenance. Systems and policy updates will continue in parallel as the systems are upgraded to enhance their functionality. This will ensure a seamless and uninterrupted process of continuous improvement regarding FSR data management.</p>
<p>Recommendation 2</p> <p>We recommend that the Ministry of Forests, Lands, Natural Resource Operations and Rural Development:</p> <p>Develop and implement a plan to inspect and maintain bridges and major culverts on forest service roads in accordance with its policy.</p>	<p>Completed</p>	<p>The ministry has developed and implemented a plan to inspect and maintain bridges and major culverts on forest service roads in accordance with its policy.</p> <p>The ministry has thoroughly revised its policies regarding bridges and major culverts, including inspection and maintenance procedures, to better reflect operational realities. These updated policies have been integrated into the Ministry's Engineering Manual and have been fully implemented. By providing training on its policy, auditing inspection completions, and data verification in the Corporate Bridge Registry (CBR) the ministry has ensured that the policies are now being followed.</p> <p>The policy revisions, released in late winter 2023, were primarily aimed at clarifying roles and responsibilities related to scheduling, executing, and processing bridge inspections, as well as addressing maintenance obligations. Subsequently, further revisions to the Engineering Manual were completed in March 2025 to align it with the newly established professional practice requirements for forest roads outlined in Professional Services in the Forest Sector: Forest Roads. This new guideline, which is now mandatory professional practice for the entire forestry sector, includes a comprehensive section on the professional requirements for completing forest road crossing inspections. The Engineering Manual is consistent with these guidelines, and any deviations are documented within the manual.</p> <p>Additionally, system enhancements have been implemented to ensure compliance with these updated policies. These enhancements include the addition of flags, protocols, and warnings within the CBR system.</p>



Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
<p>Recommendation 3</p> <p>We recommend that the Ministry of Forests, Lands, Natural Resource Operations and Rural Development:</p> <p>Review and reconcile the Engineering Manual and Engineering Program Funding Policy to provide consistent guidance for determining forest service road inspection frequency, scheduling maintenance work, and closing and deactivating roads.</p>	<p>Completed</p> <p>(as of Nov. 30, 2022)</p>	<p>Rolled over from final progress report in 2022.</p> <p>We accept the recommendation to provide consistent engineering guidance and have reviewed and reconciled the discrepancies between the Engineering Manual and Engineering Program Funding Policy. This has eliminated the conflicting guidance for FSR inspection frequency, timing of maintenance works and deactivation. The policy has been updated by name and is now referred to as the "Engineering Roads Funding Policy".</p>
<p>Recommendation 4</p> <p>We recommend that the Ministry of Forests, Lands, Natural Resource Operations and Rural Development:</p> <p>Review existing or implement new policy, procedures and practices to enable natural resource districts to accurately and consistently track ministry inspections and maintenance on forest service roads.</p>	<p>Not completed</p> <p>(Intend to complete)</p>	<p>We acknowledge and accept the intent of the recommendation to ensure that inspections and maintenance activities are accurately and consistently tracked. After reviewing our policies and practices, we are implementing new policies and associated procedures to address identified deficiencies.</p> <p>The introduction of these new policies and practices has provided clear guidance to districts, enabling them to efficiently plan, conduct, and document inspections. The results of these inspections are then used to develop a priority-based, risk-driven maintenance plan. Currently, the policies are in various stages of being implemented by the districts across the province.</p> <p>In addition, to support the fulfillment of this recommendation, we have been actively enhancing the new Land and Resource Manager -Operations system to track data related to FSR inspections and maintenance activities. Recent upgrades to Land and Resource Manager -Operations include an automated road responsibility report, an automated road safety and maintenance notice report, integration of CBR data, reconstruction of the data model including tracking of the professionals responsible for road activities, a road inspection scheduler, and a road maintenance scheduler. Moreover, Land and Resource Manager -Operations system has been designated as the mandatory system for managing the data associated with the FSR road network. Every district is now required to use this system to manage their FSR data. System development is ongoing as part of a continuous improvement process, and training for the Land and Resource Manager -Operations system is being conducted and will continue as we work toward full and enhanced functionality.</p> <p>Anticipated completion date: 2026</p>



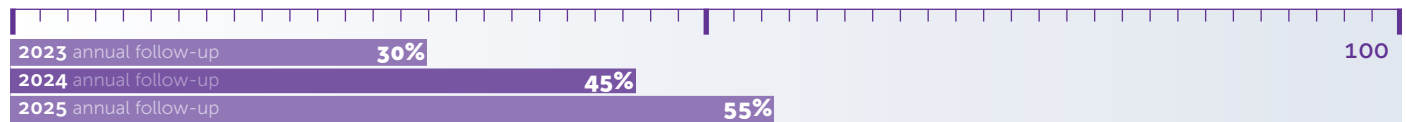
Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
<p>Recommendation 5</p> <p>We recommend that the Ministry of Forests, Lands, Natural Resource Operations and Rural Development:</p> <p>Assess whether the natural resource districts are inspecting forest service roads as required by policy and take action to reconcile any gaps.</p>	<p>Not completed</p> <p>(Intend to complete)</p>	<p>We acknowledge and accept the intent of the recommendation. We have updated Chapter 6 of our Engineering Manual, specifically focusing on road-related aspects such as road inventory, risk assessment, inspections, maintenance activities, documentation, and tracking to ensure consistency and clarity. These changes have enabled districts to plan and track FSR inspections more effectively. Several assessments of districts compliance with implementation of the new policies have been completed.</p> <p>Additional work to complete this recommendation includes new capabilities that will be integrated into our systems to enable monitoring and establish appropriate oversight through electronic checks and verifications. Internal reviews, audits, and the subsequent corrective actions will be an ongoing process, ensuring that adequate inspections are consistently conducted and results effectively utilized. Also, back checks will be introduced during the budget planning cycle to ensure that road inspection and maintenance planning align with policy requirements. To institutionalize these improvements, these processes will be formally integrated into the Engineering Manual.</p> <p>Anticipated completion date: 2026</p>
<p>Recommendation 6</p> <p>We recommend that the Ministry of Forests, Lands, Natural Resource Operations and Rural Development:</p> <p>Take action to reconcile the discrepancy between policy requirements for maintaining forest service roads and the extent of maintenance that actually occurs, given resource allocations.</p>	<p>Completed</p> <p>(as of Nov. 30, 2022)</p>	<p>Rolled over from final progress report in 2022.</p> <p>We understand and accept the intent of the recommendation and we have reviewed current policy requirements for maintaining FSRs, prioritize maintenance in accordance with our revised Engineering Roads Funding Policy criteria (Recommendation 3). As of November 30, 2022, the Ministry has secured or requested funding needed to undertake the \$21.5 Million of maintenance on priority capital forest service roads that provide access to communities, rural residences and high value recreation sites in 2022/23.</p>
<p>Recommendation 7</p> <p>We recommend that BC Timber Sales:</p> <p>Develop and implement policy, procedures and practices that enable business areas to accurately and consistently track inspections and maintenance on forest service roads.</p>	<p>Not completed</p> <p>(Intend to complete)</p>	<p>BC Timber Sales (BCTS) has completed the guidebook, <i>Guide to Mandatory Procedures for BCTS Forest Service Roads</i> (Guide), which outlines BCTS policies and procedures and practices to track inspections and maintenance on BCTS administered forest service roads, including the requirement to complete an Annual FSR Plan. Land Resource Manager (LRM) is the system BCTS uses to track data for roads and updates have been made that reflect the new policies and procedures in the Guide.</p> <p>All 9 components of the Annual FSR Plan are to be in place and filed by each BCTS Business Area (BA) by April 30, 2025 and each April 30 thereafter. After April 30 each year, BCTS will verify submission of Annual FSR plans by each Business Area and review a random sample of 4 BA FSR plans to verify implementation.</p> <p>Anticipated completion date: September 30, 2025</p>



Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
<p>Recommendation 8</p> <p>We recommend that BC Timber Sales:</p> <p>Assess whether it is inspecting and maintaining forest service roads as required by policy and take action to reconcile any gaps.</p>	<p>Not completed</p> <p>(Intend to complete)</p>	<p>Tied to recommendation #7, BCTS Provincial Operations produces monthly automated quality assurance reports that are run and published monthly in a BCTS LAN directory that all BAs have access to. This report identifies potential non-conformances (e.g. missing risk rating, missing steward for road) that the Business Area can then act on to correct. BCTS Provincial Operations conducted a review of LRM records in June 2024 and March 2025 and confirmed that planned inspection and maintenance information is being entered as required by the Guide. Note that these procedures and practices have only been in place since 2023 and will only be fully implemented as of April 30, 2025.</p> <p>BCTS Provincial Operations did identify some potential gaps regarding inspections and maintenance. BCTS Provincial Operations is currently working with Business Area staff to further analyze the LRM data and confirm the source of the potential gaps. When the analysis work is completed an action plan will be prepared to address any gaps that are confirmed. Analysis work is expected to be completed by the end of September 2025, and an action plan, if necessary, prepared by the by March 31 2026.</p> <p>Anticipated completion date: March 31, 2026</p>
<p>Recommendation 9</p> <p>We recommend that the Ministry of Forests, Lands, Natural Resource Operations and Rural Development:</p> <p>Develop and implement an approach to support the effective oversight of forest service roads under road use permits, including defining the roles and responsibilities of the natural resource districts, BC Timber Sales and the Compliance and Enforcement Branch in overseeing maintenance by road use permit holders.</p>	<p>Completed</p>	<p>We acknowledge and accept the intent of the recommendation and have implemented the intent of the recommendation.</p> <p>The Ministry has adopted a comprehensive strategy to improve oversight of Forest Service Roads (FSRs) under Road Use Permits (RUPs), involving coordination among Districts, BC Timber Sales (BCTS), RUP holders, and the Compliance and Enforcement (C&E) Branch. Key steps include clarifying roles and responsibilities among all parties and ensuring this has been communicated out. These roles emphasize C&E's investigative role, Districts' and BCTS's reporting responsibilities, Districts' authority in issuing RUPs, and BCTS's duty to ensure licensees acquire permits.</p> <p>An automated tool has been created to delineate road oversight responsibilities between BCTS and Districts, with annual sign-off to ensure clarity. BCTS has enhanced compliance by issuing guidance in Timber Sales packages and distributing internal directives requiring licensees to obtain RUPs.</p> <p>The Ministry has produced a policy document for new RUP holders outlining legal and professional obligations. Additionally, the Engineering Manual has been updated to reflect a revised inspection frequency policy for roads under RUPs.</p> <p>Further, the Ministry collaborated with Engineers and Geoscientists BC and Forest Professionals BC to revise the Professional Practice Guidelines – Forest Roads. These revisions clarify the need for professional oversight and mandate formal transfer of responsibility when a FSRs maintenance obligations is transferred to another party. This requirement has been embedded in the RUP administration process.</p> <p>All updates have been formally integrated into the Engineering Manual.</p>



Reports for audits published in 2021



Organizations have completed 55 per cent (24 of 44) of recommendations from the seven 2021 audits. They intend to complete all remaining recommendations except for one.

1. Ensuring Long-Distance Ground Transportation in Northern B.C.: Recommendation 2

Recommendation 2 asked the Ministry of Transportation and Transit to ensure its plan for provincewide ground transportation includes options for sustainable solutions in northern B.C.

The ministry no longer intends to complete this recommendation. It reports that it has shifted to a targeted approach for sustainable passenger transportation options (e.g., the Sea-to-Sky transit corridor), which will include northern B.C.

Other organizations audited in 2021 completed four recommendations this past year, bringing the overall completion rate up 10 percentage points from 45 per cent last year.

They intend to complete remaining recommendations between 2026 and 2032.

Status of 2021 recommendations

Report	Total	Recommendations				
		Not complete		Complete		Change from 2024
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

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

Review Report: Management of Medical Device Cybersecurity at the Provincial Health Services Authority (2021)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report of the Provincial Health Services Authority (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the audit of the *Management of Medical Device Cybersecurity at the Provincial Health Services Authority* (February 2021) as at March 31, 2025.

Management's Responsibility

Management is responsible for the information in the Report and for ensuring it is free of material misstatement by providing a faithful representation of:

1. The status of each recommendation as at March 31, 2025.
2. A written summary describing the context and status of the recommendation.

Faithful representation means the progress report is relevant, reliable, and understandable.

- **Relevant** means the information is presented in a manner that helps report users assess the accountability of the entity in addressing the findings that led to the recommendation.
- **Reliable** means the descriptions are accurate, complete, verifiable, and neutral (free of bias).
- **Understandable** means the information is clearly and simply stated for report users.

Practitioner's Responsibility

Our responsibility is to express a conclusion on management's faithful representation of the Report based on our review.

We conducted this limited assurance engagement under the authority of section 11(8) of the *Auditor General Act* and in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance*.

The procedures performed in a limited assurance engagement or review, vary in nature and timing from, and are less in extent than for a reasonable assurance engagement or audit. Consequently, the level of assurance obtained in a review engagement is substantially lower than the assurance that would have been obtained had an audit been performed. Accordingly, we do not express an audit opinion on the Report. We performed procedures, primarily consisting of inquiry, research, and analysis as appropriate and evaluated the information obtained.

Our office applies the Canadian Standard on Quality Management (CSQM 1), and we have complied with the independence and other requirements of the code of ethics issued by the Chartered Professional Accountants of British Columbia that are relevant to this engagement.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: July 18, 2025



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



Progress Report: Management of Medical Device Cybersecurity at the Provincial Health Services Authority (2021)

Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
Recommendation 1 We recommend that the PHSA evaluate cybersecurity threats and their potential harm to patients, and take appropriate action.	Completed (as of Nov. 30, 2022)	Rolled over from final progress report in 2022. PHSA engaged expert security consultants to develop a programmatic risk framework for medical device networks. The risk assessment framework has been finalized; a risk assessment has been conducted for all network capable medical devices within the Lower Mainland. All devices have been categorized by risk level and patient impact. PHSA has also implemented dedicated tools to provide ongoing, real-time visibility to medical devices. These tools provide a continuously updated inventory of connected medical devices; augmenting our existing risk rating system by providing additional information related to the device's configuration, potential vulnerabilities and mitigation options.
Recommendation 2 We recommend that the PHSA identify all hardware and software on its medical device networks and their configurations.	Completed (as of Nov. 30, 2023)	Rolled over from final progress report in 2023. PHSA has implemented automated tools that provide visibility to devices that connect to its networks across the Lower Mainland. These solutions support visibility to a wide range of assets (medical devices and corporate and personal IT devices) connecting to our networks, and enable the development of an integrated inventory of connected devices. They also provide detailed information regarding these assets, including physical location, vulnerability status, configuration details, connectivity to other devices, installed software and access patterns.
Recommendation 3 We recommend that the PHSA monitor all systems and devices on its medical device networks to identify and act on vulnerabilities.	Completed (as of Nov. 30, 2023)	Rolled over from final progress report in 2023. PHSA has deployed tools that provide visibility to vulnerabilities for a wide range of assets on its networks (medical devices, servers, workstations, etc.). We have also developed vulnerability management and patching standards and procedures with dedicated teams supporting vulnerability detection, analysis, and remediation.
Recommendation 4 We recommend that the PHSA control all administrative access to systems and devices on its medical device networks.	Not completed (Intend to complete)	PHSA has formal processes in place for managing administrative access to systems and devices on its medical device networks. This includes a formal approval process for administrative account requests and regular reviews of administrative accounts to ensure access remains current and authorized. PHSA is deploying an updated network security architecture at clinical locations across the Lower Mainland. This architecture includes tools that provide extensive controls and monitoring related to administrative access to medical devices at these sites. Due to the number of locations and the complexity involved in changing the network architecture this design change will occur over several years. Anticipated completion date: 2027



Review Report: Avalanche Safety on Provincial Highways (2021)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report of the Ministry of Transportation and Transit (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the audit of *Avalanche Safety on Provincial Highways* (April 2021) as of March 31, 2025.

Management's Responsibility

Management is responsible for the information in the Report and for ensuring it is free of material misstatement by providing a faithful representation of:

1. The status of each recommendation at March 31, 2025.
2. A written summary describing the context and status of the recommendation.

Faithful representation means the progress report is relevant, reliable, and understandable.

- **Relevant** means the information is presented in a manner that helps report users assess the accountability of the entity in addressing the findings that led to the recommendation.
- **Reliable** means the descriptions are accurate, complete, verifiable, and neutral (free of bias).
- **Understandable** means the information is clearly and simply stated for report users.

Practitioner's Responsibility

Our responsibility is to express a conclusion on management's faithful representation of the Report based on our review.

We conducted this limited assurance engagement under the authority of section 11(8) of the *Auditor General Act* and in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance*.

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Our office applies the Canadian Standard on Quality Management (CSQM 1), and we have complied with the independence and other requirements of the code of ethics issued by the Chartered Professional Accountants of British Columbia that are relevant to this engagement.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: May 31, 2025



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



Progress Report: Avalanche Safety on Provincial Highways (2021)

Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
Recommendation 1 We recommend that the Ministry update its records for avalanche paths that pose a risk to highway users, and implement a schedule to periodically update this information.	Completed (as of Nov. 30, 2022)	Rolled over from final progress report in 2022. The Ministry has reviewed and updated our records for all identified highway effecting avalanche paths. Avalanche path record updates are 100% complete. An update to the Avalanche Safety Plan has been made requiring the District and Regional Avalanche Program Supervisors to review and update avalanche path information at a minimum frequency of once every 5 years, or as required due to a significant change in avalanche path characteristics that changes the size and frequency of avalanches that may affect the highway.
Recommendation 2 We recommend that the Ministry decide whether the avalanche safety program has the head office staff it needs to effectively oversee avalanche control activities.	Completed (as of Nov. 30, 2022)	Rolled over from final progress report in 2022. The Ministry has completed a review of our Head Office staffing needs to effectively oversee avalanche control activities. As a result of this review, the Ministry has added one full time Senior Avalanche Officer and one seasonal (winter) Avalanche Technician.
Recommendation 3 We recommend that the Ministry identify avalanche control infrastructure investment needs in a long-term provincial plan based on avalanche safety program objectives.	Completed (as of Nov. 30, 2023)	Rolled over from final progress report in 2023. The Ministry has completed a long-term provincial avalanche control infrastructure plan as of September 2023. District and Regional Avalanche Programs assessed potential avalanche program infrastructure investments based on the Ministry's avalanche program objectives. The Avalanche Hazard Index project was a key input into the avalanche infrastructure investment plan. This helped to identify priorities for investment to further minimize highway effecting avalanches and improve highway reliability during winter months. The Ministry has conducted a specific avalanche infrastructure feasibility analysis to identify priorities for avalanche infrastructure investment along the Trans Canada Highway corridor between the western boundary of Glacier National Park, west to 3 Valley Gap (Revelstoke area). The report was completed in March 2023 and is reflected in our long-term provincial avalanche program investment plan. The Ministry retained a consulting firm (Fall 2021) to create an Avalanche Program Infrastructure Lifecycle Model. This model provides a maintenance and rehabilitation schedule, as well as anticipated budget requirements for the maintenance and rehabilitation of existing avalanche infrastructure (lifecycle management plan). This plan captures avalanche program infrastructure forecasted maintenance and rehabilitation expenses over a 30+ year schedule.



Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
<p>Recommendation 4</p> <p>We recommend that the Ministry update the provincewide avalanche hazard index, or a similar tool, to ensure that future capital projects mitigate the most significant risks to highway safety and reliability.</p>	<p>Completed</p> <p>(as of Nov. 30, 2023)</p>	<p>Rolled over from final progress report in 2023.</p> <p>The updated Avalanche Hazard Index Project was completed on December 15th, 2022.</p> <p>The Ministry retained an avalanche consulting firm to update the provincial Avalanche Hazard Index (AHI) for known Ministry highway effecting avalanche paths. A draft report was reviewed, and the final report was submitted to the Ministry on December 15th 2022.</p> <p>A map-based GIS Avalanche Hazard Index dashboard was also developed that allows the Ministry's avalanche program to visualise each individual avalanche path and avalanche area throughout our highway corridors. This tool helps to identify priority areas for avalanche mitigation investments. This tool also allows the Ministry to update the Avalanche Hazard Index as required. Changes in the Avalanche Hazard Index could be a result of highway realignments, improvements to avalanche infrastructure, land slides and deforestation because of wildfires (as examples of outside factors that could influence a change to the avalanche hazard in specific areas.)</p>
<p>Recommendation 5</p> <p>We recommend that the Ministry record all incident data.</p>	<p>Completed</p> <p>(as of Nov. 30, 2022)</p>	<p>Rolled over from final progress report in 2022.</p> <p>The Ministry's avalanche incident documentation procedures have been reviewed and updated. All avalanche incidents are now being recorded in the Snow Avalanche and Weather Systems (SAWS) database. Updated avalanche incident documentation requirements have been implemented (Avalanche Safety Plan section 8.0).</p>
<p>Recommendation 6</p> <p>We recommend that the Ministry track and follow up on incident report recommendations to ensure that actions have been considered or taken.</p>	<p>Completed</p> <p>(as of Nov. 30, 2022)</p>	<p>Rolled over from final progress report in 2022.</p> <p>The Ministry's avalanche incident tracking and follow up procedures have been reviewed and updated. This updated process will ensure incident tracking and follow-up incident report recommendations have been considered or taken. Updated avalanche incident documentation requirements have been implemented (Avalanche Safety Plan section 8.0)</p>



Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
<p>Recommendation 7</p> <p>We recommend that the Ministry complete the Weather Services Transformation Project, or implement a similar project, to streamline and improve avalanche data collection.</p>	<p>Completed</p> <p>(as of Nov. 30, 2023)</p>	<p>Rolled over from final progress report in 2023.</p> <p>The Avalanche and Weather Program has made measurable progress on this project, completing numerous features that are now actively used by field staff to improve and streamline avalanche data collection. Avalanche data can now be collected in the field using mobile electronic devices in place of manual logbooks, which greatly improves the ease, timeliness and accuracy of data collection.</p> <p>Avalanche observations, avalanche incidents, avalanche control missions, road closures, avalanche hazard form distribution, user customization to streamline workflow's and the ability to record this data "off line" (no connectivity requirement for internet or cell) can now be collected using mobile electronic devices.</p> <p>Other features now active in the new system include weather-based alerts supporting avalanche risk assessments, and streamlined distribution of Avalanche Hazard Forecasts to key stakeholders which improves avalanche risk communication and eliminates outdated, cumbersome processes. The system also reflects real-time road closure status on a web-based map available to first responders throughout the Province.</p> <p>New data viewing tools improve our field staff's ability to digest and assimilate real-time weather data from multiple weather stations at the same time, and users can generate customized reports to support program quality assurance and reporting to executives.</p>
<p>Recommendation 8</p> <p>We recommend that the Ministry define performance measures, set targets and monitor its performance against avalanche safety program objectives and intended outcomes.</p>	<p>Completed</p>	<p>The Ministry completed the development and implementation of avalanche safety program performance metrics on November 21st, 2023.</p> <p>The Ministry has identified specific performance measures, targets, and has implemented a performance monitoring framework for the Avalanche Safety Program based on program objectives and intended outcomes.</p> <p>It is the responsibility of the Senior Avalanche Officers to monitor our performance metrics against avalanche safety program objectives and intended outcomes. The senior avalanche officers produce an HQ Avalanche Annual Report that documents the performance metrics for all 8 District and Regional Avalanche Programs. The annual report includes reporting against established targets, as well as 'baseline' reporting to support the development of targets. The report also summarizes our annual avalanche program audit findings as outlined in our Avalanche Safety Plan as part of our Quality Assurance Program.</p> <p>This report is produced annually prior to the third week in September.</p> <p>The first HQ Annual Report was completed in August 2024.</p>



Review Report: Management of the Conservation Lands Program (2021)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report of Ministry of Water, Land and Resource Stewardship (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the audit of the *Management of the Conservation Lands Program* (May 2021) as at March 31, 2025.

Management's Responsibility

Management is responsible for the information in the Report and for ensuring it is free of material misstatement by providing a faithful representation of:

1. The status of each recommendation at March 31, 2025.
2. A written summary describing the context and status of the recommendation.

Faithful representation means the progress report is relevant, reliable, and understandable.

- **Relevant** means the information is presented in a manner that helps report users assess the accountability of the entity in addressing the findings that led to the recommendation.
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Practitioner's Responsibility

Our responsibility is to express a conclusion on management's faithful representation of the Report based on our review.

We conducted this limited assurance engagement under the authority of section 11(8) of the *Auditor General Act* and in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance*.

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Our office applies the Canadian Standard on Quality Management (CSQM 1), and we have complied with the independence and other requirements of the code of ethics issued by the Chartered Professional Accountants of British Columbia that are relevant to this engagement.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: July 14, 2025



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



Progress Report: Management of the Conservation Lands Program (2021)

Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
<p>Recommendation 1</p> <p>We recommend that provincial and regional staff work with conservation partners to establish a shared list of provincial and regional priority habitats for the program.</p>	<p>Not Completed (Intend to complete)</p>	<p>The Conservation Lands Program Strategic Plan Target 2.2 commits to maintaining a list of priority potential new conservation lands including Wildlife Management Areas (WMA) for each region in the province. This list will evolve over time as priorities are refined and after more discussion with First Nations and other partners.</p> <p>Priority sites are currently identified by the Ministry with these areas being targeted for designation. Partnership funding, if secured, will accelerate securement and stewardship. Priority sites are typically not released until public engagement is initiated.</p> <p>To support ongoing maintenance of priorities, and consistency across the province, provincial program staff are currently working with regional program staff and partners to develop guiding principles and criteria to prioritize areas for potential WMA designation.</p> <p>Conservation Lands Program staff are also collaboratively identifying priority ecological corridors and supporting modernized land use planning in the province, which may provide further guidance as priority habitats.</p> <p>In addition, there are several initiatives and projects underway within and outside of government that contribute to identifying habitat conservation priorities. The Conservation Lands Program will continue to be responsive and support these initiatives. For example, in 2023, Network Action Plan for a Marine Protected Area Network in British Columbia's Northern Shelf Bioregion was completed and endorsed by 15 First Nations, BC and Canada. This plan identifies three potential sites for WMA designation and work is underway to seek those designations.</p> <p>Collectively, this work will be collated and reported publicly in alignment with the Tripartite Framework Agreement for Nature Conservation.</p> <p>Anticipated completion date: March 2026</p>
<p>Recommendation 2</p> <p>We recommend that provincial and regional staff work with conservation partners, including Indigenous peoples, to develop and implement a provincial strategic plan for the program, including goals, objectives, outcomes, performance measures and targets.</p>	<p>Completed</p>	<p>The Conservation Lands Program Strategic Plan was endorsed and released in March 2025. The strategic plan aligns with existing mandates to guide the Conservation Lands Program until 2030. The plan has been posted publicly for transparency on the Conservation Lands webpage. The plan was initiated in March 2022 with the support of a consulting team, including two Indigenous Technical Advisors. The consultant team developed a draft plan in April 2023 with engagement from members of the Minister's Wildlife Advisory Council, the First Nations BC Wildlife and Habitat Conservation Forum, and the Conservation Lands non-government organization partners.</p> <p>Over the summer and fall 2023, the plan underwent internal review. Feedback from that review was incorporated into the finalized program plan.</p> <p>The plan includes 4 goals, 7 objectives, 17 indicators (or performance measures), and 13 targets, including completing the recommendations from this audit.</p> <p>From fiscal years 2021-24, over \$1M was allocated to conservation lands via the Together for Wildlife Strategy, including securing new conservation lands under Goal 1 and improving management of existing lands under Goal 3 of the strategic plan.</p>



Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
Recommendation 3 We recommend that the ministry clarify the purpose of non-administered conservation lands and provide direction to the regions regarding how these lands should be secured and maintained.	Not Completed (Intend to complete)	<p>The Conservation Lands Program will work collaboratively with Lands Branch to clarify the use and process for non-administered conservation lands. This may include a review of the "Lands Procedure: Management of Crown Lands for Conservation Purposes".</p> <p>To support this work, provincial program staff have completed preliminary information gathering and review of the use of non-administered conservation lands, including discussions at an in-person workshop held in January 2023 with provincial and regional program staff and NGO partners.</p> <p>Anticipated completion date: March 2026</p>
Recommendation 4 We recommend that the ministry include specific direction for staff to collaborate with Indigenous peoples in the provincial strategic plan for the program.	Completed	<p>The Conservation Lands Program Strategic Plan includes specific direction to staff to collaborate with First Nations. Goal 2 in the strategic plan intends to "Increase collaboration with First Nations to identify and steward conservation lands for fish and wildlife habitat and biodiversity." This goal includes 3 indicators and 3 targets to report out publicly on progress towards this goal.</p> <p>The plan includes details on how the program aligns with BC's commitment to the United Nations Declaration on the Rights of Indigenous Peoples, and goals and objectives of the Tripartite Framework Agreement on Nature Conservation. This includes a vision for how the Conservation Lands Program will work within an Ethical Space Framework with First Nations, to bring together indigenous and western world views.</p> <p>In 2024, the Tsilhqox Qay Naguten WMA was designated. This work was a result of significant collaboration with the Tsilhqot'in Nation and demonstrates implementation of the concepts in Goal 2 of the Program Strategic Plan. The Tsilhqox Qay Naguten WMA was designated with the support of the Tsilhqot'in National Government through an agreement consenting to the WMA designation and how the two parties will collaborate in managing the area.</p> <p>Collaboration with First Nations will look different across the province; however, we plan to work within existing government-to-government tables as much as possible, including Modernized Land Use Planning tables and Collaborative Indigenous Stewardship.</p>
Recommendation 5 We recommend that the regions ensure that all wildlife management areas have current and approved management plans.	Not Completed (Intend to complete)	<p>Regional program staff have provided feedback on management plans being long complicated documents that provide limited benefit. To address this, provincial program staff, with assistance from the Nature Trust of BC, have developed a new template for a Management Direction Statement (MDS) as an option in addition to our full management plan template. An MDS is an efficient and practical alternative to complete for WMAs and other administered conservation lands compared to more traditional management planning.</p> <p>Regional program staff have developed a prioritized approach to complete outstanding management direction or plans. In line with those priorities, two management plans or management direction statements are completed and signed off. Three have been drafted and are awaiting signature. Ten management direction statements or management plans are in process, of which six have targeted completion between 2025 and 2026.</p> <p>The timeline for completing management planning can sometimes be quite lengthy (i.e., 5 years), as they require partnership building to develop collaborative management plans with First Nations.</p> <p>Building healthy and respectful relationships with First Nations is key to successfully complete this recommendation and is where regional staff are allocating most of their time and resources in several regions. Some regions also have a large number and/or highly complex WMAs which can also extend the timeline (i.e. South Coast).</p> <p>Anticipated completion date: November 2032</p>



Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
<p>Recommendation 6</p> <p>We recommend that provincial and regional staff work with the Compliance and Enforcement Branch and the Conservation Officer Service to develop a strategy to reduce unauthorized use in the most at-risk administered conservation lands.</p>	<p>Not Completed (Intend to complete)</p>	<p>Starting in 2022-23, the Compliance and Enforcement Branch (CEB) Operational Priorities directs Nature Resource Officers to “target inspections and prioritize complaint response to focus on land occupation in areas identified as conservation lands”. The identification of conservation lands as a priority for the CEB helped address two compliance issues in the Thompson Okanagan region.</p> <p>The Conservation Lands Program Strategic Plan includes two indicators (Indicators 4.3 and 4.4) and one target (Target 4.2) that intend to measure progress towards reducing unauthorized use in conservation lands. The target is to reduce unauthorized use by 50% by 2030. To further implement this action, provincial and regional program staff will continue to work with the Compliance and Enforcement Branch and Conservation Officer Service to reduce unauthorized use in the most at-risk administered conservation lands.</p> <p>Regional staff have made progress on compliance issues including the following: In July 2023, the South Coast region recently issued a regional manager’s order under section 7(4) of the Wildlife Act to address concerns around disturbance and harassment of wildlife and the use of motorized vehicles in Wildlife Management Areas.</p> <p>Anticipated completion date: March 2027</p>
<p>Recommendation 7</p> <p>We recommend that the ministry complete the Overlap of Conservation Lands and Range Act Tenures Project, including resolving all incompatible overlaps and developing direction regarding where and under what conditions Range Act tenures should be issued on administered conservation lands.</p>	<p>Not Completed (Intend to complete)</p>	<p>Provincial program staff have completed a review and updated the status of all the remaining overlaps between range tenures and conservation lands, in cooperation with regional program staff and district range staff.</p> <p>Over the next year, provincial program staff will work with the Range Branch to develop a procedure for Range Act tenures on administered conservation lands. Provincial program and range branch staff will consult on the procedure with those involved with the Overlap of Conservation Lands and Range Act Tenures Project, including The Nature Trust of BC, Ducks Unlimited Canada, and the Habitat Conservation Trust Foundation.</p> <p>Once the procedure is completed, the existing overlaps will be re-visited to determine whether there are any concerns relating to those overlaps and whether further action is needed.</p> <p>Anticipated completion date: October 2026</p>
<p>Recommendation 8</p> <p>We recommend that provincial and regional staff develop and implement a system to track infrastructure on conservation lands, including the dams managed by Ducks Unlimited Canada.</p>	<p>Not Completed (Intend to complete)</p>	<p>A project in partnership with Ducks Unlimited Canada (DUC) to update records and ensure an adequate inventory of dams and water control structures on conservation lands was concluded in March 2023.</p> <p>The project collated spatial information on where the dams and water control structures are located, information about specific attributes of the dams/water control structures, and up-to-date records of any licenses or permits pertaining to the structures.</p> <p>Provincial and regional program staff continue to work with DUC including at locations that may require infrastructure upgrades or decommissioning.</p> <p>Starting in 2026, provincial staff will determine next steps for tracking infrastructure across the province. This may be connected to improvements to data systems related to recommendations 9 and 10.</p> <p>Anticipated completion date: December 2028</p>



Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
Recommendation 9 We recommend that provincial and regional staff work with Crown Lands Registry and GeoBC staff to coordinate updates to the program's three key inventory sources.	Not Completed (Intend to complete)	<p>Significant updates to the Crown Land Registry and the Conservation Lands Layer administered by GeoBC were completed in 2022 for non-administered conservation lands in 6 of 8 regions who participated in the Land Act Reserve/Withdrawal Cleanup project in 2022.</p> <p>Provincial program staff will work with Crown Lands Registry and GeoBC staff to confirm the accuracy and agreement between the Conservation Lands Layer in the BC Geographic Warehouse and the Crown Land Registry. Existing information on administered conservation lands in the Crown Lands Registry will be reviewed for accuracy and updated where necessary.</p> <p>Provincial program staff will undertake an assessment of the Conservation Lands Database (one of the key inventory sources) and the information contained and whether a new system is warranted. Once this is completed, we will determine next steps.</p> <p>Anticipated completion date: March 2028</p>
Recommendation 10 We recommend that provincial and regional staff work with Crown Lands Registry staff to correct the inaccurate tracking of non-administered conservation lands and develop a method to accurately track this information.	Not Completed (Intend to complete)	<p>Non-administered conservation lands designations were reviewed as part of the Land Act Reserve Withdrawal Clean-up project initiated by the Lands Branch in 2022. Non-administered conservation lands in 6 of 8 regions are accurate and up to date in the Crown Land Registry and comply with the recently updated Land Use Operational Policy: Reserves, Withdrawals, Notations and Prohibitions.</p> <p>This work has been followed up by ensuring the updated information mirrors records with GeoBC and the Conservation Lands Database.</p> <p>Further action on this recommendation will follow the completion of guidance on the purpose of non-administered conservation lands under recommendation 3. Once that guidance is complete, Land Act withdrawals/conditional withdrawals will be reviewed to determine which should be included as non-administered conservation lands, and records updated as appropriate.</p> <p>Anticipated completion date: September 2026</p>
Recommendation 11 We recommend that provincial and regional staff: a) monitor for effectiveness using performance measures and targets from the provincial strategic plan; and b) report publicly on the program's progress, at both the provincial and regional level.	Not Completed (Intend to complete)	<p>Goal 4 in the Conservation Lands Program Strategic plan aims to "Increase public accountability and confidence in the role of conservation lands in contributing to collaboration, stewardship and biodiversity." Target 4.4 under this goal says "At least every 2 years, report on progress made on the implementation of the Conservation Land Program Strategic Plan, including a report of the number and total hectares of administered conservation lands by region and general habitat type that demonstrate progress towards achieving Target 1.1".</p> <p>The anticipated completion date below aligns with the first report on the strategic plan progress. The intention is to develop baseline indicators for the fiscal year 2025-26 and report out on progress against those indicators two years later in March 2028, and again in March 2030.</p> <p>We will align updates, and include within, the annual progress reporting under the Tripartite Framework Agreement on Nature Conservation.</p> <p>Anticipated completion date: March 2028</p>



Review Report: Community Living BC's Framework for Monitoring Home Sharing Providers (2021)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report of Community Living BC (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the audit of *Community Living BC's Framework for Monitoring Home Sharing Providers (2021)* as of March 31, 2025.

Management's Responsibility

Management is responsible for the information in the Report and for ensuring it is free of material misstatement by providing a faithful representation of:

1. The status of each recommendation at March 31, 2025.
2. A written summary describing the context and status of the recommendation.

Faithful representation means the progress report is relevant, reliable, and understandable.

- **Relevant** means the information is presented in a manner that helps report users assess the accountability of the entity in addressing the findings that led to the recommendation.
- **Reliable** means the descriptions are accurate, complete, verifiable, and neutral (free of bias).
- **Understandable** means the information is clearly and simply stated for report users.

Practitioner's Responsibility

Our responsibility is to express a conclusion on management's faithful representation of the Report based on our review.

We conducted this limited assurance engagement under the authority of section 11(8) of the *Auditor General Act* and in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance*.

The procedures performed in a limited assurance engagement or review, vary in nature and timing from, and are less in extent than for a reasonable assurance engagement or audit. Consequently, the level of assurance obtained in a review engagement is substantially lower than the assurance that would have been obtained had an audit been performed. Accordingly, we do not express an audit opinion on the Report. We performed procedures, primarily consisting of inquiry, research, and analysis as appropriate and evaluated the information obtained.

Our office applies the Canadian Standard on Quality Management (CSQM 1), and we have complied with the independence and other requirements of the code of ethics issued by the Chartered Professional Accountants of British Columbia that are relevant to this engagement.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: July 14, 2025



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



Progress Report: Community Living BC's Framework for Monitoring Home Sharing Providers (2021)

Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
Recommendation 1	Completed	<p>Rolled over from final progress report in 2022.</p> <p>CLBC updated its Standards for Home Sharing to include quality of life outcomes that align with CLBC's Quality-of-Life Framework. Home sharing providers must achieve these standards to further the quality-of-life outcomes as stated in contracts.</p> <p>CLBC introduced new Standards for the Coordination of Home Sharing to define the expectations for coordination and oversight that service providers must have over their network of home sharing providers to ensure accountable services and successful outcomes for individuals.</p> <p>Both sets of standards have been incorporated into CLBC's monitoring framework. CLBC staff verify compliance that coordinating agencies are monitoring home sharing providers to ensure they are meeting contractual expectations.</p>
Recommendation 2	Completed	<p>Rolled over from final progress report in 2023.</p> <p>CLBC transitioned all direct funded home share service providers to coordinating agencies. The Coordinating agencies oversee the compliance to all standards and service requirements for the program of home sharing providers.</p> <p>In fiscal 22/23, CLBC provided funding for additional Coordination staffing to all service providers with a home sharing network, to increase their capacity to recruit and oversee home sharing providers.</p> <p>The revised Monitoring Framework for Home Sharing provides guidance and tools to support CLBC staff in their oversight of home sharing. CLBC staff utilize the monitoring tools to document, measure and verify that coordinating agencies are meeting the Standards for the Coordination of Home Sharing. This includes evaluating the coordinating agency's monitoring to verify that their contracted home sharing providers are meeting contractual requirements and service outcome expectations that are clearly defined in the Standards for Home Sharing.</p>



Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
Recommendation 3 We recommend that CLBC implement policies and procedures that enable it to verify that home sharing agencies are monitoring home sharing providers against the contracted quality-of-life outcomes, standards, and service requirements.	Completed (as of Nov. 30, 2022)	Rolled over from final progress report in 2022. Updated policies and procedures set out expectations for verifying and documenting compliance against the contracted quality-of-life outcomes, standards and service requirements. The Standards for the Coordination of Shared Living ensure clarity on expectations for both CLBC staff monitoring the agencies, and the agency that is monitoring the home sharing program. The Standards for Home Sharing are aligned with the quality-of life framework and provide clear, measurable service expectations for the individual home sharing providers within the home sharing program. As indicated in recommendation #1, CLBC quality-of-life outcomes are now built into our standards. CLBC updated the Monitoring Framework and Practice Guide for CLBC Staff, related policies, and introduced program specific monitoring tools and resources. These policies and procedures along with training, communication, and change management plans provide CLBC staff with the knowledge, skills, and ability to ensure timely verification of compliance with the standards and all service requirements through monitoring activities.
Recommendation 4 We recommend that CLBC ensure that it has accurate and complete data on on-site monitoring visits, follow-up activities and critical incident response.	Completed (as of Nov. 30, 2022)	Rolled over from final progress report in 2022. CLBC has invested in technical systems to ensure accurate and complete data on onsite monitoring visits, follow-up activities, and critical incident response. CLBC introduced a new data system for tracking monitoring compliance in May 2020. CLBC produces comprehensive monitoring reports at minimum quarterly, which includes tracking of monitoring activities, follow up activities, and outcomes which supports data analysis at the service provider level and CLBC regional operations level. CLBC updated the electronic tracking system for Critical Incidents which launched on March 31, 2022, to include the date Critical Incident Reports are received so that data quality reports can accurately include whether follow up occurred within timelines.



Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary															
<p>Recommendation 5</p> <p>We recommend that CLBC ensure staff complete on-site visits, follow-up, and critical incident response, consistent with its policy requirements.</p>	<p>Not Completed (Intend to complete)</p>	<p>CLBC continues to implement measures to improve compliance with its monitoring and critical incident policy requirements. Actions include updates to the Monitoring Framework and guidance, enhanced reporting and tracking capabilities, investments in additional staff and a new leadership model.</p> <p>Staffing investments since Fiscal 22:</p> <ul style="list-style-type: none"> 18 Quality Service Analyst Positions (Analysts are responsible for completing monitoring) 3 Positions that oversee the Home Sharing portfolio 7 Quality Assurance Staff 17 New Regional management Positions to implement the new Leadership Structure 1 Practice and Service Advisor to provide guidance and support to line staff <p>The new leadership structure is designed to create more capacity focusing on strengthening our practice and how we work with individuals, their families, and their networks.</p> <p>The new centralized positions will provide quality assurance and home share related expertise and support as well as additional capacity to audit monitoring practices.</p> <p>Monitoring Compliance statistics since the time of the audit:</p> <ul style="list-style-type: none"> Audit Sample - had 63% of the sample being monitored, and 48% of letters were sent on time. <table border="1"> <thead> <tr> <th>Fiscal Year</th><th>% of agency coordinated home sharing providers with annual monitoring visit completed by CLBC</th><th>% of letters sent on time</th></tr> </thead> <tbody> <tr> <td>21/22</td><td>98</td><td>86</td></tr> <tr> <td>22/23</td><td>93</td><td>75</td></tr> <tr> <td>23/24</td><td>98</td><td>78</td></tr> <tr> <td>24/25</td><td>99</td><td>84</td></tr> </tbody> </table> <p>When the audit was conducted, CLBC's monitoring policy required staff to complete an on-site visit once every fiscal year and within 15-months of the prior visit. CLBC has since changed its monitoring policy requirement for on-site visits and still requires an on-site visit once every fiscal year, but no longer requires that these be completed within 15-months of the prior visit. Other changes to the monitoring policy include less frequent monitoring for programs that present a lower risk, such as Community Inclusion. Focusing monitoring resources on higher priority programs, like home sharing, should help ensure CLBC can meet its monitoring requirements on an ongoing basis.</p> <p>CLBC updated the Critical Incident Reporting policy and guidance including revised timelines and clarification of what actions need to be completed. CLBC improved the accuracy of Critical Incident Reporting, and the data was used to oversee follow-up response rates and documentation.</p> <p>CLBC intends to complete this recommendation in 2026. CLBC will continue to prioritize monitoring activities and will focus on efforts to improve the timeliness of documenting the monitoring activities through the follow-up letters. Critical Incident oversight and visibility will be improved through the migration to the same electronic platform where monitoring information is held.</p> <p>Anticipated completion date: 2026</p>	Fiscal Year	% of agency coordinated home sharing providers with annual monitoring visit completed by CLBC	% of letters sent on time	21/22	98	86	22/23	93	75	23/24	98	78	24/25	99	84
Fiscal Year	% of agency coordinated home sharing providers with annual monitoring visit completed by CLBC	% of letters sent on time															
21/22	98	86															
22/23	93	75															
23/24	98	78															
24/25	99	84															

Review Report: Oversight of Dam Safety in British Columbia (2021)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report of the Ministry of Water, Land and Resource Stewardship (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the audit of *Oversight of Dam Safety in British Columbia* (September 2021) as at March 31, 2025.

Management's Responsibility

Management is responsible for the information in the Report and for ensuring it is free of material misstatement by providing a faithful representation of:

1. The status of each recommendation at March 31, 2025.
2. A written summary describing the context and status of the recommendation.

Faithful representation means the progress report is relevant, reliable, and understandable.

- **Relevant** means the information is presented in a manner that helps report users assess the accountability of the entity in addressing the findings that led to the recommendation.
- **Reliable** means the descriptions are accurate, complete, verifiable, and neutral (free of bias).
- **Understandable** means the information is clearly and simply stated for report users.

Practitioner's Responsibility

Our responsibility is to express a conclusion on management's faithful representation of the Report based on our review.

We conducted this limited assurance engagement under the authority of section 11(8) of the *Auditor General Act* and in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance*.

The procedures performed in a limited assurance engagement or review, vary in nature and timing from, and are less in extent than for a reasonable assurance engagement or audit. Consequently, the level of assurance obtained in a review engagement is substantially lower than the assurance that would have been obtained had an audit been performed. Accordingly, we do not express an audit opinion on the Report. We performed procedures, primarily consisting of inquiry, research, and analysis as appropriate and evaluated the information obtained.

Our office applies the Canadian Standard on Quality Management (CSQM 1), and we have complied with the independence and other requirements of the code of ethics issued by the Chartered Professional Accountants of British Columbia that are relevant to this engagement.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: July 18, 2025



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



Progress Report: Oversight of Dam Safety in British Columbia (2021)

Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
Recommendation 1	Completed	<p>Rolled over from final progress report in 2022.</p> <p>The Dam Safety Section (DSS) has undertaken a series of measures to inform dam owners of their regulatory responsibilities including:</p> <ul style="list-style-type: none"> Development of three informational bulletins <ul style="list-style-type: none"> "Low & Significant Consequence Dams – Responsibilities Under the Dam Safety Regulation", "How to Re-determine Dam Classification in British Columbia", and "Application of the Dam Safety Regulation". <p>These bulletins have been distributed to dam owners:</p> <ul style="list-style-type: none"> as part of the annual water rental fees mailouts; through email (where available) for low and significant consequence dams; included in the Annual Compliance Status Report mailout, and; posted on the Dam Safety website; <p>The DSS continues to develop new training modules with external contractors for educating dam owners of all consequence classification dams. This coming year, a new live webinar is being added to inform dam owners on their responsibility for the annual redetermination of their dam's failure consequence classification. This adds to the list of training opportunities facilitated by the DSS, either as in-person workshops, live webinars or self-directed on-line training made available to dam owners.</p> <p>The DSS recently purchased a pop-up booth to be used at trade events that have ties to dam owners, with the intent to increase our outreach opportunities. Two new partnerships have been established with the BC Real Estate Association and the UBCM membership. These partnerships are expected to provide an opportunity to better reach dam owners to raise awareness and deliver training.</p>
Recommendation 2	Not completed (Intend to complete)	<p>In 2023 the province initiated a pilot project using LiDAR technology to identify unauthorized dams and dams missing from the dam safety database. This pilot project was completed in 2024 and evaluated 8,500 km² of the province's most populated terrain, detecting 6 new regulated dams and matching 220 known existing dams.</p> <p>It's anticipated that the province will be acquiring additional LiDAR coverage in the coming years. The Dam Safety Program (DSP) will review the release of new LiDAR data as it becomes available and is proposing to expand the pilot to cover areas not captured in the original pilot project. Additionally, there is the potential to enhance the methodology through the use of high-resolution optical imagery in combination with LiDAR-derived data to better detect and define water features (i.e. dams and reservoirs).</p> <p>Internal training on the use of LiDAR to conduct targeted searches of dams was provided to all dam safety officers.</p> <p>Work on this recommendation advanced slowly in 2024 due to resourcing constraints, resulting in extending the completion date.</p> <p>Anticipated completion date: 2027–2030</p>



Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
Recommendation 3 We recommend that the ministry improve the quality of information in the dam safety database so the ministry can efficiently monitor and enforce compliance with the regulation.	Not completed (Intend to complete)	<p>To address this recommendation, we first identified the most important data tracked in the database ("key fields") used by our staff when monitoring and enforcing regulatory compliance. The next step was to ensure the key fields were populated with data. Work has begun on this, but to simplify the process we hired a company to set up a procedure to export data from the database and create an Adhoc report tool.</p> <p>This report tool will enable us to extract key fields data into a more usable format that will allow for missing data to be compiled and populated into e-licencing. Additional work is need to QC/QA the tool. We will be looking to solicit dam owners for the missing key field information.</p> <p>Work on this recommendation advanced slowly in 2024 due to resourcing constraints, resulting in extending the completion date.</p> <p>Anticipated completion date: 2026</p>
Recommendation 4 We recommend that the ministry improve processes to promptly and consistently review dam owner compliance with the regulation.	Not completed (Intend to complete)	<p>The DSP is developing dashboard tools to better monitor dam owner compliance. Along with these new tools, the DSP is reviewing its existing Compliance and Enforcement (C&E) processes, including a review/revision of the following:</p> <ul style="list-style-type: none"> ▪ Dam Safety Compliance and Enforcement Policy (2015) ▪ Strategy and Procedures for Compliance and Enforcement (2015) <p>The Ministry policy for the implementation of the Administrative Penalty regulation is due to be developed by the WLRS policy team and this is anticipated to be implemented in 2026. This will allow the tool of Administrative Monetary Penalties under the Water Sustainability Act to be utilized which is an important piece of addressing noncompliance.</p> <p>A large part of the success of the planned improvements will rest on the hiring of a C&E specialist and team within the DSP, which to date due to resourcing constraints, has been unsuccessful.</p> <p>Completing recommendation #6 and the related recommendation #8 will also provide the needed resources to appropriately address the task of compliance and enforcement.</p> <p>Anticipated completion date: 2028</p>



Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
Recommendation 5 We recommend that the ministry review risks and determine: the appropriate frequency for dam safety audits an appropriate process to periodically verify classification for low-consequence dams.	Not completed (Intend to complete)	Determine frequency for dam safety audits: In 2023 we started work to review and update the Dam Safety Audit Program (2013) to determine if the current audit frequency is appropriate. Due to staff restraints in 2024 progress on this recommendation have stalled. We have not completed the work to establish revised criteria for dam audit frequency. Further, due to increasing staff shortages, we are not meeting our program objectives under our existing Dam Safety Audit policy (2013). Currently we are risk managing which audits we can complete and are only able to target the very highest risk dams. Process to periodically verify classification for low-consequence dams: In 2023 we started work on a tool that will provide a preliminary dam failure consequence classification for the evaluation of low-consequence dams. This work was put on hold in 2024 so we could concentrate our limited resources on the highest priority work to mitigate public safety risks. Due to resource restraints, we are currently not looking at the verification of the classification of low consequence dams. Completing recommendation #8 will provide the needed resources to address this recommendation. Anticipated completion date: 2028
Recommendation 6 We recommend that the ministry strengthen accountability mechanisms for central staff to lead regional staff in achieving consistent and timely oversight of dam safety.	Completed	On November 30, 2023, the Dam Safety Program was centralized. This means that all regional Dam Safety Officers now report to DSP staff in Victoria. The intent of this organizational change is to strengthen accountability mechanisms and improve the consistency of oversight of Dam Safety in BC. The organization structure developed has all dam safety officers in the Ministry of Water, Land and Resource stewardship implementing the Dam Safety Regulations reporting through a centralized structure.
Recommendation 7 We recommend that the ministry implement processes to efficiently monitor compliance and enforcement activities.	Not completed (Intend to complete)	The DSP has embarked on the development of a "dashboard" intended to regularly review dam owner compliance and to monitor C&E activities. Progress in 2024 was slow due to staff shortages and competing priorities but we hope to be able to complete this tool in the next two years. This tool will provide an efficient way to look at the whole of the dam portfolio and identify where additional efforts are needed to bring non-compliant dam owner into compliance. It should be noted that whilst we will have the capacity to track and identify C&E needs, we will have very little capacity to respond to this need for C&E efforts and will continue to heavily risk manage this work and only target the very highest public safety risk dams. Anticipated completion date: 2026–2027



Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
Recommendation 8 We recommend that the ministry evaluate staffing needs to meet oversight objectives, and staff accordingly.	Not completed (Intend to complete)	<p>No movement has been made on this recommendation in 2024. As reported in the 2023 report:</p> <p>"An assessment of the staffing needs to administer the DSP was completed by the ASDSO (as part of an audit of the program) and concluded that 25 staff would be required."</p> <p>The DSP agrees with these numbers. DSP staffing levels have deteriorated in 2024 with currently 10 staff delivering the program.</p> <p>The ministry received approval to hire one training officer and one dam safety engineer during the period covered by this report.</p> <p>Anticipated completion date: 2028</p>
Recommendation 9 We recommend that the ministry develop and report on performance measures and targets that adequately show the effectiveness of the ministry's oversight of dam safety.	Not completed (Intend to complete)	<p>The timeline for this recommendation has been extended due to resourcing restraints.</p> <p>The process being followed includes:</p> <ul style="list-style-type: none"> ▪ A thorough review of our goals, and objectives to better measure program successes. ▪ Completing data gaps within the database (E-Licensing). ▪ Review of the comments and recommendations from both the OAG and ASDSO reports to ensure all targets are adequately identified and measured. ▪ Key performance indicators will be summarized through the "dashboards" to better inform the DSP of its effectiveness. In 2022 and 2023 we reported that as part of our work on this recommendation we would continue to provide an "annual report to the public with a renewed emphasis on providing clear performance measurables and targets that reflect how the ministry's oversight on dam safety was being achieved." <p>Due to resourcing constraints, work is being risk prioritized with the greatest risk and public safety having the highest prioritization. Once resourcing levels are brought up, the annual report for the public will be reconsidered and brought back into the workload prioritization model.</p> <p>Anticipated completion date: 2027</p>



Review Report: Ensuring Long-Distance Ground Transportation in Northern B.C. (2021)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report of Ministry of Transportation and Transit (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the audit of *Ensuring Long-Distance Ground Transportation in Northern B.C.* (November 2021) as at March 31, 2025.

Management's Responsibility

Management is responsible for the information in the Report and for ensuring it is free of material misstatement by providing a faithful representation of:

1. The status of each recommendation at March 31, 2025.
2. A written summary describing the context and status of the recommendation.

Faithful representation means the progress report is relevant, reliable, and understandable.

- **Relevant** means the information is presented in a manner that helps report users assess the accountability of the entity in addressing the findings that led to the recommendation.
- **Reliable** means the descriptions are accurate, complete, verifiable, and neutral (free of bias).
- **Understandable** means the information is clearly and simply stated for report users.

Practitioner's Responsibility

Our responsibility is to express a conclusion on management's faithful representation of the Report based on our review.

We conducted this limited assurance engagement under the authority of section 11(8) of the *Auditor General Act* and in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance*.

The procedures performed in a limited assurance engagement or review, vary in nature and timing from, and are less in extent than for a reasonable assurance engagement or audit. Consequently, the level of assurance obtained in a review engagement is substantially lower than the assurance that would have been obtained had an audit been performed. Accordingly, we do not express an audit opinion on the Report. We performed procedures, primarily consisting of inquiry, research, and analysis as appropriate and evaluated the information obtained.

Our office applies the Canadian Standard on Quality Management (CSQM 1), and we have complied with the independence and other requirements of the code of ethics issued by the Chartered Professional Accountants of British Columbia that are relevant to this engagement.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: June 20, 2025



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



Progress Report: Ensuring Long-Distance Ground Transportation in Northern B.C. (2021)

Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
Recommendation 1 We recommend that the Ministry of Transportation and Infrastructure ensure it receives and reviews monitoring reports as set out in agreements.	Completed (as of Nov. 30, 2023)	Rolled over from final progress report in 2023. The Ministry of Transportation and Infrastructure has established governance and processes to ensure Northern Development Initiative Trust (NDIT) meets all reporting requirements per the agreement with MOTI. NDIT submitted four quarterly reports in 2022/23 and Q1 and Q2 reports for 2023/24. MOTI staff have reviewed the reports and have met with NDIT to discuss the format and content. The Advisory Committee, which was established to oversee the NDIT passenger transportation programs and agreement, continues to meet twice per year at minimum, per the agreement. The Advisory Committee has met twice this year (April 27, 2023 and November 9, 2023). The agreement ends on March 31, 2027. Reporting submissions and reviews are ongoing, occurring on a quarterly basis.
Recommendation 2 We recommend that the Ministry of Transportation and Infrastructure ensure that the plan for provincewide ground transportation includes options for sustainable solutions in northern B.C.	Not completed (Do not intend to complete)	The ministry recognizes that current transportation services don't always fully meet people's needs, particularly in areas not served by BC Transit or TransLink. Therefore, the ministry's approach has evolved from initial intentions to develop a broad plan for provincewide ground transportation to a targeted approach to develop options for sustainable passenger transportation including in northern B.C. It is no longer the Ministry's intention to report progress against the recommendation as worded. <ul style="list-style-type: none"> ■ In summer 2024, the ministry completed the policy development work that was underway during the last progress report, resulting in a vision and guiding principles for rural, regional and intercity passenger transportation. ■ The guiding principles include local and regional decision making on routes, frequencies, and fares to recognize diversity of communities. ■ Following this, staff developed work plans in Fall 2024 for next steps, including for BC Bus North. ■ The ministry has also begun to develop options on the Sea-to-Sky transit corridor, as directed in its January 2025 mandate letter. A strategic workplan will support best use of ministry resources while ensuring options for transportation in northern BC are brought forward. ■ The term of the ministry's funding agreement with NDIT for northern transportation programs has been extended to March 2028. ■ The ministry funded NDIT to support development of OneBus, an integrated trip planning and booking platform, which enables travelers to plan and book trips. The platform and app launched in fall 2024 and it is continuing to onboard service providers including shuttles funded through the Northern Community Shuttle Program. ■ The ministry has also extended funding for BC Transit to provide regional transit service on Highway 16, in partnership with local governments, through this service plan period.



Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
Recommendation 3 We recommend that the Ministry of Transportation and Infrastructure ensure broad engagement with northern communities as part of planning for sustainable ground transportation solutions.	Not completed (Intend to complete)	<p>MOTT continues to engage with communities in northern B.C. and beyond to support the planning and development of sustainable ground transportation solutions, including:</p> <ul style="list-style-type: none"> ▪ MOTT is currently conducting engagement with First Nations communities across B.C. This engagement is intended to validate a draft What We Heard Report, related to the Ministry's action item (3.9) in the Declaration Act Action Plan to "identify and implement multi-modal transportation solutions that provide support and enable the development of sustainable, safe, reliable and affordable transportation options for First Nations communities." One of the topics being discussed is rural, regional and inter-city passenger transportation. The Ministry is interested in hearing from First Nations communities regarding their challenges, experiences, needs and potential opportunities. ▪ The What We Heard Report summarizing engagement with First Nations communities and organizations is expected to be released by summer 2025. ▪ The Ministry is planning to support, attend, and participate in a First Nations Transportation Forum organized by the BC Assembly of First Nations, in Prince George in May 2025. This will be an opportunity to continue engagement with First Nations, particularly in the north, on current programs and challenges/opportunities related to rural, regional, and intercity passenger transportation. ▪ Additional engagement with local communities will be needed in 2025/26 and 2026/27 to inform potential options for sustainable transportation solutions beyond the term of the funding agreement with NDIT. <p>Anticipated completion date: 2026/27</p>



Reports for audits published in 2022

2024 annual follow-up	79%	100
2025 annual follow-up	79%	

Organizations have completed 79 per cent (15 of 19) of recommendations from the six 2022 audits.

The Ministry of Mining and Critical Minerals intends to complete the one recommendation outstanding from the audit of *Oversight of Major Mines: Policies and Procedures to Address Environmental Risks* later in 2025.

BC Housing does not plan to complete the other three outstanding 2022 recommendations from the audit of *BC Housing's COVID-19 Response: Additional Safe Spaces for Women and Children Leaving Violence*.

1. BC Housing's COVID-19 Response: Additional Safe Spaces for Women and Children Leaving Violence: Recommendations 2, 3 and 4

BC Housing does not intend to complete three recommendations from the audit of *BC Housing's COVID-19 Response: Additional Safe Spaces for Women and Children Leaving Violence*.

Recommendations 2 and 3 asked BC Housing to make changes to support the use of additional safe spaces during the COVID-19 pandemic. In March 2023, BC Housing stopped using hotels and motels for additional safe spaces and it had not implemented these recommendations before the program ended.

Recommendation 4 asked BC Housing to work with transition housing providers to respond to the limitations of the data on women turned away due to insufficient space. BC Housing has decided not to collect individual-level data for non-residents turned away, due to privacy and resource concerns. BC Housing reports that it will continue to collect and report program-level aggregate data on the number of times individuals were turned away due to insufficient space.

Note that we will not follow-up on this audit next year because these were the only outstanding recommendations.

Status of 2022 recommendations

Report	Total	Recommendations				
		Not complete		Complete		Change from 2024
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%	—

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

Review Report: BC Housing's COVID-19 Response: Additional Safe Spaces for Women and Children Leaving Violence (2022)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report of BC Housing (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the audit of *BC Housing's COVID-19 Response: Additional Safe Spaces for Women and Children Leaving Violence* report (2022) as at March 31, 2025.

Management's Responsibility

Management is responsible for the information in the Report and for ensuring it is free of material misstatement by providing a faithful representation of:

1. The status of each recommendation at March 31, 2025.
2. A written summary describing the context and status of the recommendation.

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Practitioner's Responsibility

Our responsibility is to express a conclusion on management's faithful representation of the Report based on our review.

We conducted this limited assurance engagement under the authority of section 11(8) of the *Auditor General Act* and in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance*.

The procedures performed in a limited assurance engagement or review, vary in nature and timing from, and are less in extent than for a reasonable assurance engagement or audit. Consequently, the level of assurance obtained in a review engagement is substantially lower than the assurance that would have been obtained had an audit been performed. Accordingly, we do not express an audit opinion on the Report. We performed procedures, primarily consisting of inquiry, research, and analysis as appropriate and evaluated the information obtained.

Our office applies the Canadian Standard on Quality Management (CSQM 1), and we have complied with the independence and other requirements of the code of ethics issued by the Chartered Professional Accountants of British Columbia that are relevant to this engagement.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: June 20, 2025



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



Progress Report: BC Housing's COVID-19 Response: Additional Safe Spaces for Women and Children Leaving Violence (2022)

Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
<p>Recommendation 1</p> <p>We recommend BC Housing confirm the staffing needs of all transition housing providers when offering resources to operate additional spaces.</p>	<p>Completed</p> <p>(as of Nov. 30, 2023)</p>	<p>Rolled over from final progress report in 2023.</p> <p>After the Safe Spaces for Women and Children Audit was released in March 2022, the Women's Transition Housing and Supports Program (WTHSP) Portfolio Managers immediately checked in with non-profits operating WTHSP COVID-19 spaces across the province to ensure they were able to manage with their current staffing levels. WTHSP created a document to track which providers were sufficiently staffed and which required additional resources. Where additional staffing was required, BC Housing and non-profit operators discussed required staffing levels, budgets were negotiated, and agreements and subsidy were put in place to address the staffing needs identified.</p> <p>When developing new programs and/or expanding programs, BC Housing provides non-profit operators with the BC Housing Budget Framework. This document ensures that non-profit operators have the opportunity to propose and discuss an appropriate operating budget (including staffing and resources), which is reviewed and approved by BC Housing.</p>
<p>Recommendation 2</p> <p>We recommend BC Housing implement a process to support hotel and motel compliance with lease agreements to help ensure rooms are held for BC Housing's exclusive use.</p>	<p>Not completed</p> <p>(Do not intend to complete)</p>	<p>The WTHSP ceased using hotels and motels to provide additional safe spaces in March 2023 and had not implemented a process to ensure compliance with lease agreements by the time the program wound down.</p> <p>However, BC Housing recognized the importance of this recommendation and has now formalized a process for ensuring compliance with lease agreements should additional safe spaces be used in the future.</p> <p>The Women's Transition Housing and Supports Program team in collaboration with Real Estate Services and Business Strategies, has developed a robust procedure to ensure that hotel rooms are secured and held exclusively for BC Housing use in situations where temporary accommodations are required. This procedure is designed to help ensure that the number of hotel rooms specified in the lease agreement remains available for immediate shelter, aligning with the purposes and scope of the specific program for which the temporary housing is provided. This protocol was in place as of March 31, 2025.</p>



Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
Recommendation 3 We recommend that BC Housing work with transition housing providers to implement a process to monitor whether additional spaces are accessible to all women as specified in the service agreement.	Not completed (Do not intend to complete)	<p>The WTHSP is no longer using hotels and motels to provide additional safe spaces and did not implement a process to monitor whether additional spaces were accessible to all women as specified in the service agreement by the time the program wound down in March 2023.</p> <p>However, BC Housing has implemented an oversight mechanism to ensure that WTHSP service providers adhere to the accessibility provisions outlined in their operating agreements.</p> <p>BC Housing staff conduct periodic operational reviews of the non-profit service providers, which include reviewing all relevant policies and procedures and conducting onsite visits.</p> <p>As part of the operational reviews, BC Housing must review whether: "The provider maintains a high level of client accessibility to the WTHSP service and provides clear and consistent eligibility guidelines that align with the WTHSP operating agreement."</p> <p>This structured approach ensures that all parties adhere to the agreed-upon standards and helps maintain consistent oversight and support. This oversight mechanism was in place as of March 31, 2025.</p>
Recommendation 4 We recommend BC Housing work with transition housing providers to respond to the limitations of the data on women turned away due to insufficient space.	Not completed (Do not intend to complete)	<p>Currently, the number of people turned away is captured at an aggregate level rather than on an individual basis for non-residents of WTHSP sites. This recommendation was not completed as WTHSP programs, funded through BC Housing, only collect individual basis data for residents at WHTSP sites. Additionally, there were concerns related to privacy and limited resources. BC Housing will continue to collect and report the number of incidents where an individual was turned away due to insufficient space on a program-level aggregate basis.</p>



Review Report: Oversight of Major Mines: Policies and Procedures to Address Environmental Risks (2022)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report of the Ministry of Mining and Critical Minerals (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the audit of the *Oversight of Major Mines: Policies and Procedures to Address Environmental Risks* (June 2022) as at March 31, 2025.

Management's Responsibility

Management is responsible for the information in the Report and for ensuring it is free of material misstatement by providing a faithful representation of:

1. The status of each recommendation at March 31, 2025.
2. A written summary describing the context and status of the recommendation.

Faithful representation means the progress report is relevant, reliable, and understandable.

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- **Reliable** means the descriptions are accurate, complete, verifiable, and neutral (free of bias).
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Practitioner's Responsibility

Our responsibility is to express a conclusion on management's faithful representation of the Report based on our review.

We conducted this limited assurance engagement under the authority of section 11(8) of the *Auditor General Act* and in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance*.

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Our office applies the Canadian Standard on Quality Management (CSQM 1), and we have complied with the independence and other requirements of the code of ethics issued by the Chartered Professional Accountants of British Columbia that are relevant to this engagement.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: June 20, 2025



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



Progress Report: Oversight of Major Mines: Policies and Procedures to Address Environmental Risks (2022)

Auditor General Recommendation	Status (as of Nov. 30, 2023)	Summary
Recommendation 1 We recommend the ministry ensure all environmental disciplines have a process for consistently monitoring major mines for compliance with reporting requirements.	Completed (as of Nov. 30, 2023)	Rolled over from final progress report in 2023. In June 2022, the ministry implemented an operational policy "Compliance Verification of Reports" to track submissions and prioritize the review of code required and permit required reports with a focus on recent major mine permits and amendments. A risk-based approach is used to prioritize review of the reports. Consistent monitoring is now in place for all environmental disciplines, and the ministry will continue to improve functionality of the system by making it easier for mines to submit reports electronically and by automating inspector alerts when reports are not submitted. This will be achieved through ongoing enhancements to existing electronic report submission software (Minespace) and mine information tracking software (CORE).
Recommendation 2 We recommend the ministry formalize geotechnical inspection procedures to support consistency of inspections.	Completed (as of Nov. 30, 2023)	Rolled over from final progress report in 2023. The ministry formalized geotechnical inspection procedures within the Technical Compliance Inspection Procedures Manual, along with geoscience and reclamation inspection procedures in June 2022 and has implemented the procedures to ensure consistency for all technical inspections.
Recommendation 3 We recommend the ministry continue its work to narrow the difference between reclamation liabilities and securities held, including reporting on its progress to reduce the difference.	Completed (as of Nov. 30, 2023)	Rolled over from final progress report in 2023. The ministry is continuing its work to narrow the difference between liabilities and securities held for major mines - in accordance with its Major Mines Reclamation Security Policy released in April 2022. Since 2020, the ministry has also increased its efforts to systematically close the security gap for individual mine sites through company-initiated amendments and the ministry initiated reviews of submitted Five Year Reclamation and Closure Updates. Between the 2021/22 reporting year, and the 2022/23 reporting year, the ministry collected an additional \$734.2M in security for major mines as a result of these combined actions. The differential between known liability and the amount of reclamation security held has been reduced from 26.1% in 2022 to 9.9% in 2023. This represents a significant improvement from 2016 when the differential between liabilities and securities was 59.4%. With the policy and processes now in place, the ministry will continue its work to reduce the security differential and report annually on progress in the Chief Inspector's Annual Report.



Auditor General Recommendation	Status (as of Nov. 30, 2023)	Summary
Recommendation 4 We recommend the ministry continue its work to update historical permits with enforceable language.	Not completed (Intend to complete)	<p>The ministry is continuing its work to update historical major mine permits with enforceable language.</p> <p>Currently, there are 92 major mines in B.C. Of the 92 major mines, 17 sites are in operation, 1 site is a custom mill that operates intermittently, 34 sites are in care and maintenance (and could be brought back into operation in the future), and 40 sites are permanently closed.</p> <p>Over the past year, the ministry has updated 13 major mine permits, which exceeds the target of three permit updates per year.</p> <p>Overall, since 2016, 43 of the 92 major mine permits have been modernized. An additional 9 permit updates are currently in progress. Of the remaining 40 major mine permits, 12 are in care and maintenance and are not expected to become operational in the near future, and 28 are closed and are not expected to become operational again.</p> <p>14 of the 17 operating major mines now have fully modernized permits. The three major mine permits still pending are Willow Creek, Elkview, and Mt. Milligan and work is well underway to modernize all three permits by the end of 2025.</p> <p>The ministry will continue work on modernizing the remaining 40 major mine permits (12 in care and maintenance; 28 closed). Overall, the ministry will take a risk-based approach to permit selection that will assign a higher priority to updating the permits of care and maintenance sites over closed sites. Major mines that are closed generally present a lower risk as they have typically implemented approved closure plans, and no work is occurring at the sites. A modernized permit would therefore have less impact on how closed sites are being managed or regulated.</p> <p>Within this approach, the ministry will consider opportunities to modernize the permits of these 40 sites in conjunction with any permit amendment applications that are submitted for the sites, provided there is general alignment with the overarching risk-based approach.</p> <p>Anticipated completion date: 2025</p>
Recommendation 5 We recommend the ministry continue its work to address abandoned mines presenting the highest risk to public safety and the environment, including developing a risk-based approach to addressing environmental risks.	Completed (as of Nov. 30, 2023)	<p>Rolled over from final progress report in 2023.</p> <p>The ministry is continuing its work to address the risks associated with abandoned mines.</p> <p>The Abandoned Mines Branch (AMB) has developed guiding principles to enable a consistent and systematic approach to inventorying, prioritizing, and reclaiming abandoned mine sites using best practices and science-based strategies. To address the audit's recommendations, the AMB has established a risk assessment framework to prioritize sites for future work. This framework considers public accessibility, physical safety hazards, and environmental contamination. Once a high-risk site is identified by the AMB through an initial assessment, additional investigations, assessments, and consultations are required before work can begin. Reclaiming abandoned mines can take several years to complete.</p> <p>As of November 30, 2023, the AMB has completed preliminary desk-top assessments of the 90 sites referenced in the audit report and assigned them priority for inspection. Of these 90 sites, 29 have had field investigations completed, and 11 have started reclamation work.</p> <p>The AMB continues to manage five tailings storage facilities at four abandoned mines and has completed necessary site maintenance activities on these facilities. This work is documented and published in the Chief Inspector's Annual Report. The AMB and its work on this long-term initiative will continue to evolve as more abandoned mine sites are added to the inventory and reclamation works progress.</p>



Reports for audits published in 2023



Organizations have completed 62 per cent (13 of 21) of recommendations from the five 2023 audits.

This was our first follow-up on recommendations from 2023 audits. Organizations intend to complete five of the eight outstanding recommendations, in 2026. They do not intend to complete the other three recommendations: one from the audit of *B.C.'s COVID-19 Response: Monitoring Vaccination Coverage* and two from the audit of *Governance of the Diversity and Inclusion Strategy for the Public Service*.

1. B.C.'s COVID-19 Response: Monitoring Vaccination Coverage: Recommendation 1

Recommendation 1 asked the Ministry of Health to ensure it had access to a current registry of residents and staff at public and private long-term care and assisted living facilities to address future public health needs. The ministry has decided not to complete this recommendation, citing an absence of authority to establish and directly manage a registry of health-care staff and residents. The ministry reports that in specific circumstances, it is authorized to access aggregate data. But it cannot have routine, direct access to – or oversight of – record-level personnel or health data.

We will not follow-up on this audit next year because this was the only outstanding recommendation.

2. Governance of the Diversity and Inclusion Strategy for the Public Service: Recommendations 6 and 7

Recommendations 6 and 7 asked the Public Service Agency (PSA) to analyze which performance measures should include targets and then include these in the measurement framework it uses to evaluate (and report on) the effectiveness of the strategy. The PSA has decided not to complete these recommendations. The PSA reported that the targets that were in development to evaluate the effectiveness of the strategy no longer reflect recent legislative requirements, leading the PSA to opt against using these and evaluating the effectiveness of its strategy before it concluded in March 2024.

We will not follow-up on this audit next year because these were the only outstanding recommendations.

The Ministry of Tourism, Arts, Culture and Sport has completed all recommendations from the audit of *B.C.'s COVID-19 Response: Destination Development Grants* audit.

Status of 2023 recommendations

Report	Total	Recommendations				
		Not complete		Complete		Change from 2024
Mental Health and Substance Use Services for Indigenous People in B.C. Correctional Centres	4	4	100%	0	0%	N/A (first request)
BC’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)
BC’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%	—

Review Report: Mental Health and Substance Use Services for Indigenous People in B.C. Correctional Centres (2023)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report of the Provincial Health Services Authority (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the audit of *Mental Health and Substance Use Services for Indigenous People in B.C. Correctional Centres (2023)* as at March 31, 2025.

Management's Responsibility

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Practitioner's Responsibility

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Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: July 31, 2025



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



Progress Report: Mental Health and Substance Use Services for Indigenous People in B.C. Correctional Centres (2023)

Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
<p>Recommendation 1</p> <p>We recommend that the Provincial Health Services Authority (PHSA) develop reports that demonstrate whether Indigenous clients receive screening, assessments, care planning, services and discharge planning in line with operational requirements.</p>	<p>Not completed (Intend to complete)</p>	<p>In February 2023, PHSA developed guidelines for Indigenous self-identity that include the development of specific data collection fields to track Indigenous self-identity. This is the starting point for collecting a more complete picture of Indigenous clients in care, including the services they request and receive, both in-custody and during discharge.</p> <p>Between March 3, 2023, and March 31, 2024, staff asked 73 per cent of clients for self-identification, with roughly 28 per cent identifying as Indigenous.</p> <p>In February 2024, PHSA integrated a new Discharge Summary Form in PAC (PHSA's electronic record). This form summarizes the services Indigenous clients received in-custody as well as the services, medication, and housing that staff plan to refer them to in the community. PHSA has begun using data from the discharge form to track whether Indigenous clients receive discharge planning in line with some of our operational requirements, including whether staff initiate the form within seven days of intake.</p> <p>PHSA has also developed a new Client Health Plan that is expected to be integrated into PAC in summer 2025. Once live, PHSA hopes to build reports that demonstrate whether Indigenous clients receive screening, assessments, care planning and services in line with operational requirements.</p> <p>Updating the PAC has been challenging as it is an outdated system where the changes required are extensive, time consuming and costly. The changes must go through a third party for consultation, design and feasibility. Because of this, the changes and updates to the PAC were planned in intervals with the Indigenous Self Identity being completed first, followed by the Discharge Summary Form and the Client Health.</p> <p>PHSA has sought funding for a new Electronic Medical Record, which is necessary to fully complete all four recommendations from the OAG's audit. However, in the meantime, PHSA will explore what updates, as identified above, are possible with the existing PAC, which require time and funding to make.</p> <p>Anticipated completion date: March 2026</p>
<p>Recommendation 2</p> <p>We recommend that the PHSA use reports to ensure Indigenous clients receive screening, assessments, care planning, services and discharge planning in line with operational requirements.</p>	<p>Not completed (Intend to complete)</p>	<p>As noted in recommendation 1, PHSA has begun pulling data from the new Discharge Summary Form to ensure staff initiate discharge plans within seven days of intake for Indigenous clients – one expectation for discharge planning. From March 2024 to February 2025, staff were able to initiate forms for 65 per cent of Indigenous clients within seven days on intake.</p> <p>PHSA hopes to build reports that demonstrate whether Indigenous clients receive screening, assessments, care planning and services in line with operational requirements, with data from the Client Health Plan. However, this will be contingent on exploring what is possible with the existing PAC.</p> <p>Anticipated completed date: March 2026</p>



Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
Recommendation 3 We recommend that the PHSA ensure staff document a rationale in client files when they cannot meet operational requirements.	Not completed (Intend to complete)	The new Discharge Summary Form includes a drop-down menu that gives staff four options to document when they cannot complete the form. PHSA is developing an 'Auditing Tool' to track various clinical requirements of charting including recommendation 3. Anticipated completion date: March 2026
Recommendation 4 We recommend that the PHSA ensure supervisors review and sign-off on client files (including screening assessments, file reviews and discharge plans) according to operational requirements.	Not completed (Intend to complete)	The new Discharge Summary Form has a 'reviewed by' button that gives leadership the ability to review incomplete/complete information on the dashboard and audit reports. PHSA has also incorporated sign off from on-site leadership into the Initial Health Assessment (IHA) and mental health screening form, which shows room for improvement. Between April 1, 2023 and March 31, 2025, supervisors reviewed 42 per cent of IHAs for Indigenous clients and 74 per cent of mental health screening forms. PHSA plans to build further reports through dashboards or audit tools to ensure supervisors review and sign-off on client files. Anticipated completion date: March 2026



Review Report: BC's COVID-19 response: Monitoring Vaccination Coverage (2023)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report of the Ministry of Health (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the audit of *B.C.'s COVID-19 Response: Monitoring Vaccination Coverage (2023)* as at March 31, 2025.

Management's Responsibility

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Practitioner's Responsibility

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Our office applies the Canadian Standard on Quality Management (CSQM 1), and we have complied with the independence and other requirements of the code of ethics issued by the Chartered Professional Accountants of British Columbia that are relevant to this engagement.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: July 31, 2025



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



Progress Report: B.C.'s COVID-19 Response: Monitoring Vaccination Coverage (2023)

Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
Recommendation 1 We recommend that the Ministry of Health ensure it has access to a current registry of residents and staff at public and private LTC and AL facilities in B.C. to address future public health needs.	Not completed (Do not intend to complete)	<p>The Ministry of Health (HLTH) does not intend to complete Recommendation 1.</p> <p>Any new databases, systems, registries, processes and uses of data relating to Recommendation 1 must comply with BC's <i>Personal Information Protection Act</i> (PIPA) and other provincial legislation applicable to the collection and use of personal data. There is currently no legal authority for HLTH to establish and directly manage a registry of health care staff and residents.</p> <p>HLTH has access to health authority databases (noted in recommendation 2) which it can use to pull aggregated information on staff working in public AL/LTC facilities.</p> <p>In specific circumstances, HLTH is authorized to access aggregate data of residents in public AL/LTC facilities, and staff and residents in private AL/LTC facilities, but cannot have routine, direct access to or oversight of record level personnel or health data.</p> <p>HLTH will continue to leverage that access to the extent allowed by PIPA, the <i>Public Health Act</i> (Part 5, 52 & 54), the <i>Community Care and Assisted Living Act</i> (Part 4, Division 1 and Part 6, Division 3) and other legislation, as required.</p>
Recommendation 2 We recommend that the Ministry of Health ensure it has access to a current registry of health care workers working in health authorities to address future public health needs.	Completed	<p>In the division of provincial roles and responsibilities for BC's health care system, health authorities maintain a comprehensive, up-to-date roster of every health care worker and credentialed medical staff member in health authority owned and operated facilities, programs, and services. This includes all hospitals, long-term care homes, and seniors' assisted living facilities.</p> <p>The roster information collected by health authorities is currently collected and stored in the Workplace Health Indicator Tracking and Evaluation (WHITE) and Medical Staff WHITE databases. HLTH has access to these systems and can generate aggregated information, which includes population-level data on health care workers and medical staff working in health authorities.</p> <p>On this basis, Recommendation 2 is complete.</p>



Review Report: Governance of the Diversity and Inclusion Strategy for the Public Service (2023)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report of the Public Service Agency (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the audit of *Governance of the Diversity and Inclusion Strategy for the Public Service (2023)* as at March 31, 2025.

Management's Responsibility

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Our office applies the Canadian Standard on Quality Management (CSQM 1), and we have complied with the independence and other requirements of the code of ethics issued by the Chartered Professional Accountants of British Columbia that are relevant to this engagement.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: July 31, 2025



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



Progress Report: Governance of the Diversity and Inclusion Strategy for the Public Service (2023)

Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
Recommendation 1 We recommend that the Public Service Agency (PSA) evaluate, mitigate, and monitor risks to implementing the strategy.	Completed	<p>The BC Public Service's three-year Equity Diversity and Inclusion Strategy, Where We All Belong (WWAB), was in effect from March 2021 to 2024.</p> <p>Activities to evaluate, mitigate, and monitor risks to implement the strategy were organized through the PSA's project risk log, established in October 2023. This log was reviewed regularly and closed in July 2024. Risks to the strategy were either closed, had been mitigated, were transferred to the work of refreshing the strategy, or were captured through the PSA's overall corporate reporting process or the strategy objective closure reports.</p> <p>To further support evaluating, mitigating and monitoring risks to the strategy, as well as tracking progress, decisions and milestones, the PSA onboarded the strategy into the PSA's overall corporate reporting process in May 2023 and is continuing this process for the refresh of the strategy. Project management risk evaluation, mitigation, and monitoring is an iterative process, and we plan to apply learnings from this recommendation to make improvements in the future.</p>
Recommendation 2 We recommend that the PSA document staff responsibilities for the five objectives that remain outstanding or unclear, including descriptions of what the work will achieve, planned actions, and timelines for implementation.	Completed	<p>The PSA verified the statuses of implementation for all objectives, including the five that were identified as outstanding or unclear, as well as identified support needed for ongoing objectives.</p> <p>For the five objectives that remained outstanding at the time of the audit, the PSA documented staff responsibilities, including a description of what the work would achieve, planned actions and timelines for implementation.</p>
Recommendation 3 We recommend that the PSA continue to monitor staff's implementation of all strategy objectives and provide timely feedback.	Completed	<p>The PSA continued to monitor implementation and provide feedback of the objectives.</p> <p>The PSA also completed closure reports for all objectives. The closure report process required project leads to document outcomes, key accomplishments, deliverables, milestones, ministry implementation, outstanding risks, lessons learned, and preliminary ideas for the next strategy for each objective. Through this process, the PSA was able to provide feedback on the reports as well as ideas for future work.</p>



Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
Recommendation 4 We recommend that the PSA work with ministries to document and communicate ministry responsibilities for each strategy objective that requires ministry participation to implement.	Completed	<p>Individual ministries are responsible for contributing to the creation of a diverse, inclusive and equitable workplace. The PSA has multiple avenues to communicate and monitor ministry responsibilities towards equity, diversity and inclusion in the public service. These include deputy minister accountabilities and communications. In April 2024, a letter was sent from the Head of the PSA to all deputy ministers that outlined their responsibilities towards equity, diversity and inclusion. This included ministry responsibilities toward actioning three objectives from Where We All Belong. The PSA identified a fourth objective where ministry participation was needed to implement the work, but this had already been communicated through a letter sent out to all staff from the Head of the BC Public Service in January 2023.</p> <p>Governance and portfolio supports are in place to communicate ministry responsibilities. In September 2024, the Assistant Deputy Minister Committee on Equity, Diversity and Inclusion revised their terms of reference to include steering responsibilities for Where We All Belong and included an objective to advance equity, diversity and inclusion in the public service, in particular among corporate executives.</p> <p>Ministry roles and responsibilities have been identified as a key area of clarification and focus for the next iteration of the strategy. The PSA has begun collaborating with ministries to co-develop a refreshed strategy.</p>
Recommendation 5 We recommend that the PSA work with ministries to monitor ministry implementation of each strategy objective that requires ministry participation to implement.	Completed	<p>Related to the current strategy, the PSA monitored ministry participation by tracking ministry engagement in four of the strategy objectives throughout the strategy period.</p> <p>Ministry roles and responsibilities have been identified as a key area of clarification and focus for the next iteration of the strategy. The PSA has begun collaborating with ministries to co-develop a refreshed strategy.</p>
Recommendation 6 We recommend that the PSA work with ministries to monitor ministry implementation of each strategy objective that requires ministry participation to implement.	Not completed (Do not intend to complete)	<p>There has been rapid development and growth in the equity, diversity and inclusion space since the launch of Where We All Belong in spring 2021. The <i>Accessible British Columbia Act</i> was passed in June 2021, the Declaration Act Action Plan was released in March 2022, the Anti-Racism Data Act was passed in June 2022, and most recently, the Anti-Racism Act was passed in May 2024. Each of these pieces of legislation or action planning include different reporting requirements that are closely aligned to Where We All Belong.</p> <p>The measurement framework and targets that were in development to evaluate the effectiveness of the strategy did not reflect these legislative requirements, thus leading the PSA to opt against using them.</p> <p>The PSA is planning to draft a new strategy that will include a measurement framework and targets that align with the new legislation. The PSA will focus efforts on implementing the new strategy and measuring progress and success against the new framework.</p>



Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
<p>Recommendation 7</p> <p>We recommend that the PSA implement a performance measurement framework to evaluate the effectiveness of the strategy and report the results.</p>	<p>Not completed (Do not intend to complete)</p>	<p>There has been rapid development and growth in the equity, diversity and inclusion space since the launch of Where We All Belong in spring 2021. The <i>Accessible British Columbia Act</i> was passed in June 2021, the Declaration Act Action Plan was released in March 2022, the Anti-Racism Data Act was passed in June 2022, and most recently, the <i>Anti-Racism Act</i> was passed in May 2024. Each of these pieces of legislation or action planning include different reporting requirements that are closely aligned to Where We All Belong.</p> <p>The measurement framework and targets that were in development to evaluate the effectiveness of the strategy did not reflect these legislative requirements, thus leading the PSA to opt against using them.</p> <p>The PSA is planning to draft a new strategy that will include a measurement framework and targets that align with the new legislation. The PSA will focus efforts on implementing the new strategy and measuring progress and success against the new framework.</p>



Review Report: BC's COVID-19 Response: Destination Development Grants (2023)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report of the Ministry of Tourism, Arts, Culture and Sport (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the audit of B.C.'s *COVID-19 Response: Destination Development Grants* (May 2023) as at March 31, 2025.

Management's Responsibility

Management is responsible for the information in the Report and for ensuring it is free of material misstatement by providing a faithful representation of:

1. The status of each recommendation at March 31, 2025.
2. A written summary describing the context and status of the recommendation.

Faithful representation means the progress report is relevant, reliable, and understandable.

- **Relevant** means the information is presented in a manner that helps report users assess the accountability of the entity in addressing the findings that led to the recommendation.
- **Reliable** means the descriptions are accurate, complete, verifiable, and neutral (free of bias).
- **Understandable** means the information is clearly and simply stated for report users.

Practitioner's Responsibility

Our responsibility is to express a conclusion on management's faithful representation of the Report based on our review.

We conducted this limited assurance engagement under the authority of section 11(8) of the *Auditor General Act* and in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance*.

The procedures performed in a limited assurance engagement or review, vary in nature and timing from, and are less in extent than for a reasonable assurance engagement or audit. Consequently, the level of assurance obtained in a review engagement is substantially lower than the assurance that would have been obtained had an audit been performed. Accordingly, we do not express an audit opinion on the Report. We performed procedures, primarily consisting of inquiry, research, and analysis as appropriate and evaluated the information obtained.

Our office applies the Canadian Standard on Quality Management (CSQM 1), and we have complied with the independence and other requirements of the code of ethics issued by the Chartered Professional Accountants of British Columbia that are relevant to this engagement.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: July 18, 2025



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



Progress report: B.C.'s COVID-19 Response: Destination Development Grants (2023)

Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
Recommendation 1 We recommend that the ministry ensure that evaluations guidance defines all aspects of the evaluations process, including risk assessments, scoring criteria, and funding decision roles and responsibilities.	Completed	TACS fully implemented this recommendation in January 2023. To ensure all aspects of the evaluation process were clearly defined in future tourism infrastructure programs TACS developed a detailed program evaluation guidebook for the Destination Development Fund. The Guidebook provided clear, step-by-step guidance to program staff at every step of the review, evaluation and decision-making process. This included detailing roles and responsibilities of program staff, robust risk assessment instructions, criteria and scoring guidelines, as well as an evaluation scoring matrix for adjudicators for each point of the grant evaluation process.
Recommendation 2 We recommend that the ministry establish expectations for, and ensure that, staff document their rationale for evaluation and funding decisions.	Completed	TACS fully implemented this recommendation in January 2023. To support the delivery of the Destination Development Fund, TACS invested in Grants Management from Salesforce Public Sector Solutions. The grant management software supported the entire lifecycle of the grants from administration to close-out. The grant management software required staff to clearly document their evaluation rationale and funding decisions against a scoring matrix at each stage of the evaluation process.
Recommendation 3 We recommend that the ministry formally define a due diligence process in evaluations guidance to help ensure that funding recipients meet program objectives.	Completed	TACS fully implemented this recommendation in January 2023. TACS outlined a clear due diligence and evaluation process in the Destination Development Fund Evaluation Guidebook to ensure funding recipients were evaluated against and met the program objectives. Due diligence for evaluators included verifying applicants, confirming mandatory criteria, assessing validity of the project, utilizing a scoring matrix, evaluating budget submissions, assessing risks and mitigation, and confirming attestation. Due diligence for project managers included conducting cross ministry reviews, balancing funding requests with scalability, and verifying any missing information with applicants. In addition, TACS established a two-stage intake process with the Destination Development Fund which first required proponents to submit an Expression of Interest (EOI) to determine eligibility and the project's strategic alignment to the program's objectives. The second stage invited proponents to submit a detailed funding application which was reviewed and assessed against the program's objectives, criteria, and detailed scoring matrix.
Recommendation 4 We recommend that the Ministry of Tourism, Arts, Culture, and Sport improve the design of its monitoring strategy to ensure it receives timely expenditure reports to monitor compliance with funding requirements.	Completed	TACS fully implemented this recommendation in January 2023 through design of the reporting strategy. TACS ensured the reporting requirements in the Destination Development Fund were clearly outlined in the program guidelines and assigned reporting deadlines for each of the required project reports. The original program requested that the proponent submit expenditure reports at various phases of project completion (at 25%, 50%, 75%, 100%). The Destination Development Fund removed this ambiguity, requiring expenditure reports and periodic progress reports to be submitted on a specified date. This enhances monitoring and reporting processes for both the Ministry and project proponents. The Destination Development Fund program is now closed, with the last applications received in July 2023 and funding decisions communicated in October 2023. Program staff are continuing to monitor projects and review reports, and anticipated completion for all projects is by March 31, 2026.



Review Report: Board Oversight of Cybersecurity Risk Management at Vancouver Island University (2023)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report of Vancouver Island University's Board of Governors (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the audit of *Board Oversight of Cybersecurity Risk Management at Vancouver Island University* (July 2023) as at March 31, 2025.

Management's Responsibility

Management is responsible for the information in the Report and for ensuring it is free of material misstatement by providing a faithful representation of:

1. The status of each recommendation at March 31, 2025.
2. A written summary describing the context and status of the recommendation.

Faithful representation means the progress report is relevant, reliable, and understandable.

- **Relevant** means the information is presented in a manner that helps report users assess the accountability of the entity in addressing the findings that led to the recommendation.
- **Reliable** means the descriptions are accurate, complete, verifiable, and neutral (free of bias).
- **Understandable** means the information is clearly and simply stated for report users.

Practitioner's Responsibility

Our responsibility is to express a conclusion on management's faithful representation of the Report based on our review.

We conducted this limited assurance engagement under the authority of section 11(8) of the *Auditor General Act* and in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 – Attestation Engagements Other than Audits or Reviews of Historical Financial Information, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the *CPA Canada Handbook – Assurance*.

The procedures performed in a limited assurance engagement or review, vary in nature and timing from, and are less in extent than for a reasonable assurance engagement or audit. Consequently, the level of assurance obtained in a review engagement is substantially lower than the assurance that would have been obtained had an audit been performed. Accordingly, we do not express an audit opinion on the Report. We performed procedures, primarily consisting of inquiry, research, and analysis as appropriate and evaluated the information obtained.

Our office applies the Canadian Standard on Quality Management (CSQM 1), and we have complied with the independence and other requirements of the code of ethics issued by the Chartered Professional Accountants of British Columbia that are relevant to this engagement.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Report is materially misstated.

Review report date: July 18, 2025



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



Progress Report: Board Oversight of Cybersecurity Risk Management at Vancouver Island University (2023)

Auditor General Recommendation	Status (as of Mar. 31, 2025)	Summary
Recommendation 1 Ensure that governance and policy documents defining roles and responsibilities for cybersecurity risk management are reviewed and approved as scheduled.	Completed	<p>Following the recommendations from the OAG, the Board approved a new Risk Management Policy. This policy clearly establishes the Board's responsibility for overseeing risk, including the risk of cybersecurity. This policy requires the establishment of an Enterprise Risk Management (ERM) framework that is aligned with international guidelines and industry best practice.</p> <p>Under this policy the Board and its standing Committee on Finance, Audit and Facilities (FAF) are established as being responsible for the oversight of VIU's Enterprise Risk Management (ERM) program, and to ensure the Board enacts policies and processes to ensure the risks identified, including the risk of cybersecurity, are properly managed.</p>
Recommendation 2 Create an annual development program and ensure board members receive annual training on cybersecurity risk management to support them in their oversight role.	Not completed (Intend to complete)	<p>The Board has approved a Board Development Program that outlines key areas for training and development for board members. The development plan outlines how VIU intends to manage and report on risk, including the risk of cyber threats, and includes internal and external opportunities to receive training on cybersecurity risk management. In 2023 and 2024, seven board members and the President of the Board attended cybersecurity training.</p> <p>Next year, VIU will explore options to ensure all members can receive annual training on cybersecurity risk management.</p> <p>Anticipated completed date: 2026</p>
Recommendation 3 Update the board orientation program to include information on the roles and responsibilities for oversight of cybersecurity risk management.	Completed	<p>Following the OAG's recommendation, the Board overhauled the Board orientation program to ensure risk management, including the risk of cybersecurity, was profiled for all board members. This overhaul includes additional materials about the University's ERM Framework program, and more intensive focused sessions on cybersecurity issues delivered by the University's Chief Information Officer.</p> <p>The Board also receives regular updates from the President and through the FAF on activities associated with managing the risk of cyber threats.</p>
Recommendation 4 Review cybersecurity risk mitigation strategies annually.	Completed	<p>With the passage of VIU's Risk Policy in April of 2023, the Board has established a compliance requirement of annual updates and reporting to the FAF (and through the FAF to the Board) on VIU's treatment and assessment of risk.</p> <p>The Board's FAF receives at least two updates per year from university administration on ERM, including a detailed outline of the risk, treatment and mitigation strategies for cybersecurity risks.</p> <p>The FAF reports out to the Board at its regular meetings to ensure the whole Board is apprised of, and aware of how the university is managing all risks, including the risk of cybersecurity.</p>





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