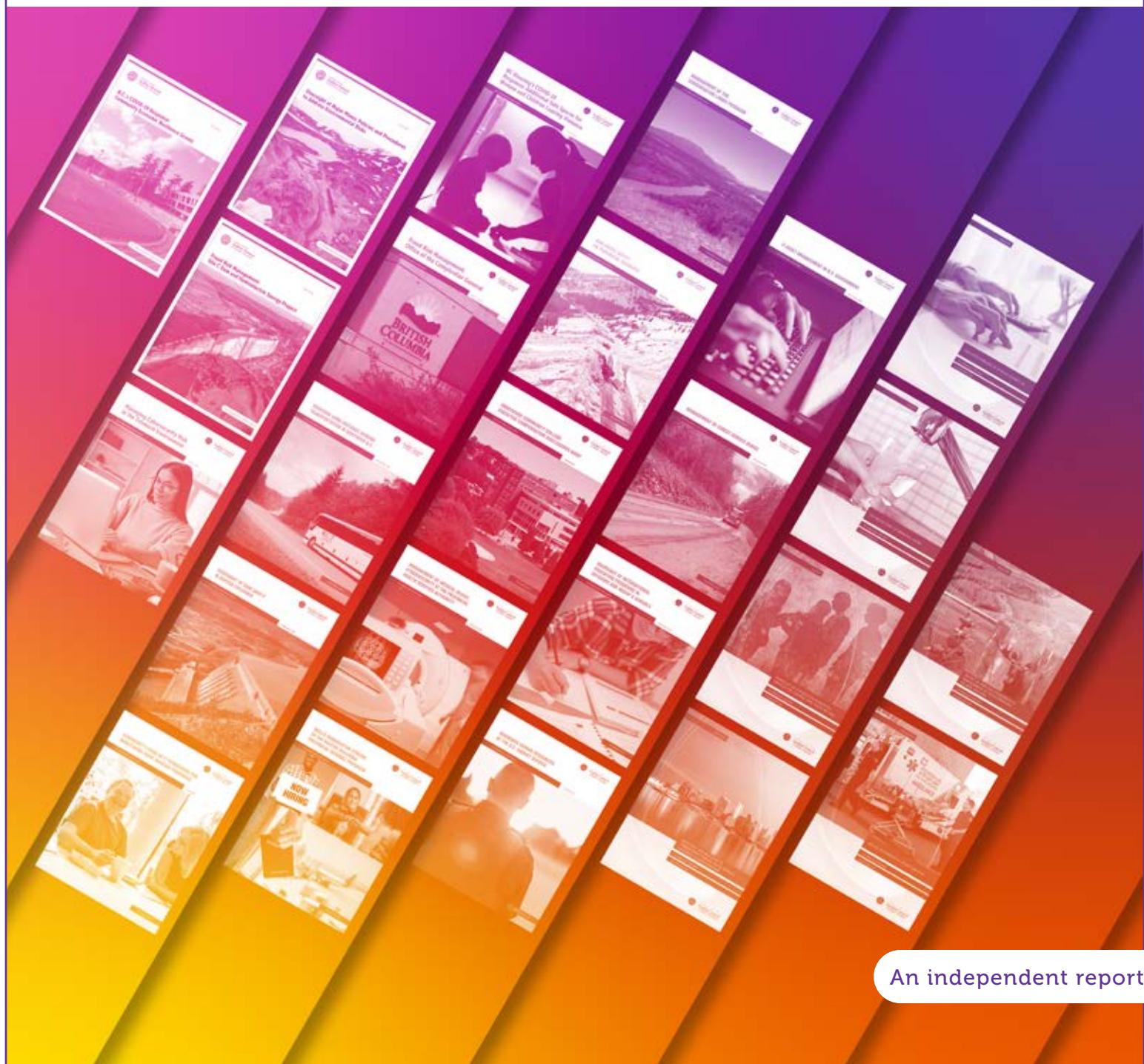




Annual Follow-up Report: Status of Performance Audit Recommendations (2019–2022)



An independent report



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The Honourable Raj Chouhan
Speaker of the Legislative Assembly
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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 (2019–2022)*. It includes 21 progress reports prepared by organizations and our corresponding review reports. It also contains a summary of results for all 24 audits published between 2019–2022, including three that were fully completed as part of last year's follow-up review.

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*.

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

May 2024

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Report at a glance

Why we did this report

- The Office of the Auditor General's (OAG) performance audits of government programs and services often include recommendations for improvement. Organizations respond to these recommendations by outlining whether they accept them and how they'll implement them.
- This is our second annual follow-up report that looks at the progress organizations have made in implementing 130 audit recommendations – from 24 audits of ministries, Crown corporations and school districts – published between 2019 and 2022.
- Preparing this report on an annual basis allows Members of the Legislative Assembly to track the progress organizations make over time.

How we followed-up

- We asked organizations to prepare a progress report that confirmed whether they had completed audit recommendations from 21 audits as of Nov. 30, 2023. We also asked organizations to summarize the work they'd already done, or plan to do, to complete the recommendation.
- We did not request progress reports for the three audits that were fully completed during our 2023 follow-up. For other audits where some recommendations (but not all) were completed last year, organizations confirmed that there was no change to the status of completed recommendations.
- For recommendations that were incomplete, organizations were asked to include an anticipated completion year. Some specified both a month and a year when they had more certainty about planned completion.
- Organizations were responsible for faithfully representing their progress and ensuring their reports were reliable, relevant and understandable. We reviewed each report to conclude whether this standard was met.
- 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.

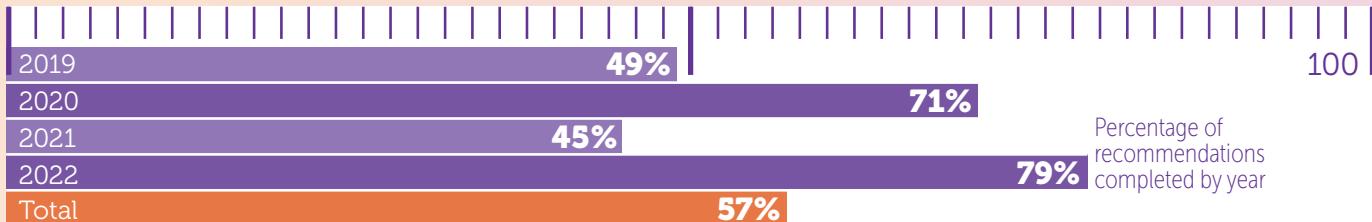
2023		2024		
September OAG sends request for progress reports	October – December Organizations submit progress reports	January – February OAG reviews progress reports and prepares review reports	March OAG discusses review reports with organizations and revises as necessary	April – May OAG prepares summary report

Conclusion

- For all 21 reviews, nothing came to our attention that caused us to believe that the reports were materially misstated.

Results

- Government organizations have completed 57 per cent of the 130 recommendations accepted between 2019 and 2022. They said they intend to complete all of the remaining recommendations.
- Audits from 2020 and 2022 had the highest completion rates (71 per cent and 79 per cent), while 2019 and 2021 audits had the lowest (49 per cent and 45 per cent).



- Recommendations have been fully implemented in seven of the 24 audits (three were reported complete in last year's follow-up; four more were completed this past year).
- Since last year's follow-up report, organizations implemented 12 of the 64 recommendations that remained outstanding as of Nov. 30, 2022. The overall completion rate for audits we reviewed last year (covering 2019–2021) is 53 per cent (up from 42 per cent).
- A recommendation listed as "not complete" doesn't mean entities haven't worked toward implementation. In each case, work is underway but more is needed, especially for recommendations where government is moving ahead with broad system changes or legislative amendments.
- Organizations have 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 2023
2019				
Access to Emergency Health Services	4	2 50%	2 50%	0
The BC Oil and Gas Commission's Management of Non-Operating Oil and Gas Sites	11	4 36%	7 64%	+2
Detection and Response to Cybersecurity Threats on BC Hydro's Industrial Control Systems	2	1 50%	1 50%	0
Oversight of Contracted Services for Children and Youth in Care	4	4 100%	0 0%	0
The Protection of Drinking Water	8	5 62.5%	3 37.5%	+1
Executive Expenses at School District 36	2	2 100%	0 0%	0
Managing Human Resources at the B.C. Sheriff Service	8	2 25%	6 75%	0
Total (2019)	39	20 51%	19 49%	+3
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	2 25%	6 75%	+1
Management of Forest Service Roads	9	6 67%	3 33%	+1
IT Asset Management in the B.C. Government *	7	0 0	7 100%	N/A (comp.)
Total (2020)	28	8 29%	20 71%	+2

Audit (titles link to the original reports)	Total	Not complete		Complete		Change from 2023
2021						
Management of Medical Device Cybersecurity at the Provincial Health Services Authority	4	1	25%	3	75%	+2
Vancouver Community College: Executive Compensation Disclosures *	4	0	0	4	100%	N/A (comp.)
Avalanche Safety on Provincial Highways	8	1	12.5%	7	87.5%	+3
Management of the Conservation Lands Program	11	11	100%	0	0%	0
Community Living BC's Framework for Monitoring Home Sharing Providers	5	1	20%	4	80%	+1
Oversight of Dam Safety in British Columbia	9	8	89%	1	11%	0
Ensuring Long-Distance Ground Transportation in Northern B.C.	3	2	67%	1	33%	+1
Total (2021)	44	24	55%	20	45%	+7
2022						
Fraud Risk Management: Office of the Comptroller General	3	0	0	3	100%	(First request)
BC Housing's COVID-19 Response: Additional Safe Spaces for Women and Children Leaving Violence	4	3	75%	1	25%	(First request)
Managing Cybersecurity in the Telework Environment	1	0	0	1	100%	(First request)
Fraud Risk Management: Site C Dam and Hydroelectric Energy Project	5	0	0	5	100%	(First request)
Oversight of Major Mines: Policies and Procedures to Address Environmental Risks	5	1	20%	4	80%	(First request)
B.C.'s COVID-19 Response: Community Economic Resilience Grants	1	0	0	1	100%	(First request)
Total (2022)	19	4	21%	15	79%	—
Total (2019–2022)	130	56	43%	74	57%	—

* All recommendations were completed as part of our 2023 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.

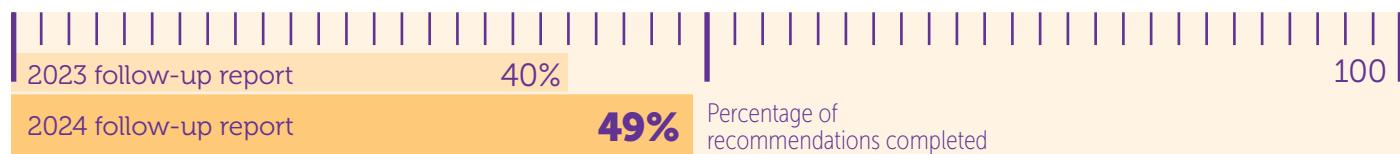
After reading this report, you may wish to ask the following questions of government:

1. Why is the completion rate of recommendations made in 2019 and 2021 considerably lower than recommendations from 2020 and 2022?
2. Is government satisfied with the increase from 42 per cent to 53 per cent for the 2019–2021 recommendations we reviewed last year?
3. Does government have a goal for completion rates?

Management Progress Reports



Reports for audits published in 2019



Government organizations completed 49 per cent (19 of 39) of recommendations from the 2019 performance audits that we reviewed, and intend to complete all the remaining recommendations. Note that the total number of recommendations for 2019 audits dropped from 40 last year to 39 this year as BC Hydro acknowledged during last year's follow-up review that it no longer intended to complete one of the three recommendations. We only follow-up on recommendations that organizations accept.

We reviewed all seven 2019 audits as part of last year's follow-up. Between last year's progress report and this year's (Nov. 30, 2022–Nov. 30, 2023) organizations completed three recommendations from two of these audits: *The BC Oil and Gas Commission's Management of Non-Operating Oil and Gas Sites* and *The Protection of Drinking Water*. This brings the overall completion for 2019 audits up nine percentage points from 40 per cent last year.

The audits of the *Oversight of Contracted Services for Children and Youth in Care* and *Executive Expenses at School District 36* continue to report not having completed any recommendations. The Ministry of Children and Family Development, responsible for implementing recommendations from the audit of the *Oversight of Contracted Services for Children and Youth in Care*, plans to complete three recommendations in 2025 and the fourth in 2026. School District 36, responsible for implementing recommendations from the audit of *Executive Expenses at School District 36*, plans to complete both recommendations in 2024.

Status of 2019 recommendations

Report	Total	Recommendations		Change from 2023
		Not complete	Complete	
Access to Emergency Health Services	4	2 50%	2 50%	0
The BC Oil and Gas Commission's Management of Non-Operating Oil and Gas Sites	11	4 36%	7 64%	+2
Detection and Response to Cybersecurity Threats on BC Hydro's Industrial Control Systems	2	1 50%	1 50%	0
Oversight of Contracted Services for Children and Youth in Care	4	4 100%	0 0%	0
The Protection of Drinking Water	8	5 62.5%	3 37.5%	+1
Executive Expenses at School District 36	2	2 100%	0 0%	0
Managing Human Resources at the B.C. Sheriff Service	8	2 25%	6 75%	0
Total (2019)	39	20 51%	19 49%	+3

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 November 30, 2023.

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 November 30, 2023.
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 evaluating 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: March 10, 2024



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

Progress Report: Access to Emergency Health Services (2019)

Auditor General Recommendation	Status (as of Nov. 30, 2023)	Summary
Recommendation 1	Completed	<p>Rolled over from final progress report in 2022.</p>
<p>We recommend that BCEHS review its performance management framework to identify additional indicators for timeliness and clinical quality.</p>	<p>(as of Nov. 30, 2022)</p>	<p>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.</p>
Recommendation 2	Completed	<p>Rolled over from final progress report in 2022.</p>
<p>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.</p>	<p>(as of Nov. 30, 2022)</p>	<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>



Auditor General Recommendation	Status (as of Nov. 30, 2023)	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>On July 14, 2021, the Ministry of Health set a benchmark of 9-minute median response time for BCEHS to respond to the most serious patients (Purple calls) in metro and urban communities. Purple and Red calls are life-threatening and potentially life-threatening and prompt a lights and sirens response.</p> <p>In 2021, BCEHS started a multi-phased approach to improve public transparency and accountability for patients and other stakeholders. This includes their release of a 2021 progress report (BCEHS Progress Report) that reports publicly on response times, including the response for the most serious patients. The report provides other measures focused on BCEHS' performance for getting and keeping staff well, including critical incident stress program activations and musculoskeletal injuries. There is also a 2022 Progress Report underway that is expected to be published in January 2024.</p> <p>In February 2023, the Ministry of Health Service Plan was posted reflecting in-service hour targets for BCEHS to meet. In-service hours reflect the availability for an ambulance to respond to the next incoming event. They also serve as valuable data to assess hiring and scheduling requirements and paramedic retention to help ensure that BCEHS is meeting the out-of-hospital needs for people in BC. The Ministry of Health intends to continue to report in-service target hours in their future Service Plan.</p> <p>BCEHS, the Provincial Health Services Authority and the Ministry of Health are working to fulfill the BC government's mandate to continue to strengthen ambulance services in urban and rural communities. As part of this mandate, work is underway to collect supporting evidence including modelling future state/needs of BCEHS. This work will help form targeted service goals that will help ensure that ambulance services throughout the province are being strengthened. The expected completion to develop the targeted service goals is 2024, with public reporting expected to begin late 2025.</p> <p>Anticipated completion date: 2025</p>



Auditor General Recommendation	Status (as of Nov. 30, 2023)	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 (the Committee) was initially formed in April 2020, to provide evidence-based recommendations and expert guidance to support the ongoing COVID-19 pandemic response.</p> <p>In March 2021, as pressures directly related to the impacts of the pandemic slowed, the Committee refocused back on Recommendation #4 and three working groups were stood up as follows: Clinical Governance/Medical Oversight; Data Sharing; and Appropriate Level of Response.</p> <p>A key deliverable of the Committee was the “Discussion Paper – Working Together to Improve Out-of-Hospital Care” (Discussion Paper) that outlines the Committee’s goal to have standardized agreements that will support First Responders to provide out-of-hospital, patient-centred care for people.</p> <p>The Discussion Paper was cornerstone to a facilitated consultation process with first responder agencies and local government in 2022. In summer 2023, the results of this process were compiled into a Consultation Summary report that was shared with fire agencies, local government and First Nations Communities.</p> <p>Collaborative work is underway with the Appropriate Level of Response working group to develop templates for the First Responder Service Agreement (FRSA) and Operational Response Plan (ORP). These templates are expected to be complete in July 2024. Once complete, BCEHS will begin working with local government to sign the FRSA and ORP. To achieve this, BCEHS needs to undertake individual conversations with over 200 local governments and their corresponding first responder agency to develop the FRSA and the ORP, which is tailored to each community’s needs.</p> <p>BCEHS plans to start these conversations by Summer 2024. A completion date of Summer 2026 is anticipated, but that is dependent on the pace of the conversations and any due diligence that needs to be done for the FRSA and ORP.</p> <p>In addition, First Nation communities, who were invited but were unable to participate in the original consultation process, will need to be engaged prior to beginning the work on the FRSA/ORP within their communities. This engagement work is expected to be done in parallel with the agreements for non-Nation communities.</p> <p>The other working groups, Clinical Governance/Medical Oversight and Data Sharing, continue to advance their specific areas of Recommendation #4.</p> <p>Clinical Governance members remain focused on quality improvements to ensure effective evidence-based clinical practice for out-of-hospital care provided by first responder agencies throughout BC.</p> <p>The members of the Data Sharing Working Group are testing data exchange between BCEHS and Surrey Fire Regional Dispatch with the intent to scope a broader implementation in 2024.</p> <p>Anticipated completion: 2026</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 (2019)* as at November 30, 2023.

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 November 30, 2023.
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).
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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 evaluating 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: March 31, 2024



Michael A. Pickup, FCPA, FCA
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 Nov. 30, 2023)	Summary
Recommendation 1 <p>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.</p>	Completed	<p>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).</p> <p>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.</p>
Recommendation 2 <p>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.</p>	Completed	<p>Rolled over from final progress report in 2022.</p> <p>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.</p>
Recommendation 3 <p>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.</p>	Not completed (Intend to complete)	<p>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).</p> <p>Anticipated completion date: 2024</p>



Auditor General Recommendation	Status (as of Nov. 30, 2023)	Summary
Recommendation 4 <p>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.</p>	Not completed (Intend to complete)	<p>A coordinated review and update of the Memorandum of Understanding between the Ministry of Environment and Climate Change Strategy and the BCER is scheduled for completion in 2024. The Oil and Gas Site Classification Tool is a key element of this review.</p> <p>Anticipated completion date: 2024</p>
Recommendation 5 <p>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.</p>	Not completed (Intend to complete)	<p>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. To-date, Indigenous service providers have delivered over 10 per cent of annual spending on orphan reclamation. 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. This includes the development and implementation (May 11, 2023) of the Ecologically Suitable Species Guidance (ESSG). Assessments against the ESSG criteria are expected to begin in 2024.</p> <p>Anticipated completion date: 2026</p>
Recommendation 6 <p>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.</p>	Completed (as of Nov. 30, 2022)	<p>Rolled over from final progress report in 2022.</p> <p>The BCER publishes an annual "Certificate of Restoration Report" to address this recommendation.</p>
Recommendation 7 <p>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.</p>	Not completed (Intend to complete)	<p>The BCER will undertake a detailed desktop review of legacy sites to identify areas of environmental risk in fall/winter 2023.</p> <p>Outcomes will provide direction for a field verification program in 2024 including the identification of any additional mitigations.</p> <p>Anticipated completion date: 2025</p>



Auditor General Recommendation	Status (as of Nov. 30, 2023)	Summary
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	<p>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.</p> <p>The BCER continues to monitor risks from decommissioned wells as part of its Environmental Oversight Risk Management program.</p>
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)	<p>Rolled over from final progress report in 2022.</p> <p>The BCER has developed an updated model of estimating liability and integrated it into liability management programs on March 1, 2020.</p> <p>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.</p>
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)	<p>Rolled over from final progress report in 2022.</p> <p>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.</p> <p>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.</p> <p>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.</p>
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)	<p>Rolled over from final progress report in 2022.</p> <p>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.</p> <p>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.</p>



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 November 30, 2023.

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 November 30, 2023.
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 evaluating 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: March 10, 2024



Michael A. Pickup, FCPA, FCA
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 Nov. 30, 2023)	Summary
Recommendation 1 <p>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.</p>	Completed (as of Nov. 30, 2022)	<p>Rolled over from final progress report in 2022.</p> <p>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.</p> <p>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.</p>
Recommendation 2 <p>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.</p>	Not Completed (Intend to complete)	<p>BC Hydro has been diligently cataloguing inventory of Industrial Control Systems (ICS)-related systems and devices. This effort extends beyond the sites that were subject to the Mandatory Reliability Standards in 2019, the year of this audit.</p> <p>So far, our focus has been on low-impact Bulk Electricity System 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.</p> <p>Leveraging the tools and processes we have developed, BC Hydro plans to continue with an incremental, multi-year effort to inventory the remaining ICS environment of approximately 150 stations. This work will be prioritized based on BC Hydro's current methodology for categorizing the criticality of sites based on potential impact to service delivery.</p> <p>Anticipated completion date: 2027</p>

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 Finance (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 at November 30, 2023.

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 November 30, 2023.
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 evaluating 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: April 20, 2024



Michael A. Pickup, FCPA, FCA
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 Nov. 30, 2023)	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 (Intend to complete)</p>	<p>Specialized Homes and Support Services (SHSS), a strategy for contracted resources*, was developed after significant research and engagement with Indigenous and non-Indigenous partners. The SHSS service model, intended to foster a sense of self and belonging, includes four service types: Emergency care, Respite, Low-Barrier Short Term Stabilization, and Long-Term Specialized care. The SHSS service model incorporates the voices of children and youth in their care, has standardized contracts (with outcomes and indicators) and IM/IT systems to allow for outcomes-based monitoring.</p> <p>To support the transition to the four service types a phased implementation has begun through the gradual transition of existing resource service providers contracts in the early implementation areas. (North Fraser Service Delivery Area and Okanagan Service Delivery Area). Existing contracts within the two early implementation areas are expected to be transitioned through 2024.</p> <p>As of November 2023, 13 contracts (in the early implementation areas) have been transitioned to the new SHSS model, with many more contract discussions ongoing and planned to take place as implementation continues. Existing contracts are planned to be gradually transitioned over a period of 18 months.</p> <p>A provincial call for responses to prequalify service providers was posted on BC Bid and is ongoing. The call for responses aims to increase the network of service providers delivering specialized homes and support services across the province. It is open for ten years, with quarterly intakes planned. Any new contract for specialized home and support services is now being awarded and implemented using this pre-qualified list.</p> <p>The intent of the gradual implementation is to allow for analysis and refinement of policy, accountability tools and oversight processes and to build upon lessons learned. It ensures that ongoing implementation and changes to the model are first considered with the best interests of children, youth, and families in mind.</p> <p>Additionally, Youth Emergency Shelter services will be piloted in Maple Ridge. This service is designed to support vulnerable youth who require the ability to self-refer to a low-barrier service that meets their immediate needs of shelter, crisis intervention, and safety.</p> <p>Anticipated completion date: 2025</p> <p>The Ministry of Children and Family Development provides updates on its response to recommendations from oversight bodies, including the Office of the Auditor General, on the Ministry's Reporting & Monitoring website.</p> <p><i>* The Ministry of Children and Family Development no longer uses the term 'residential' as it is well understood that the term 'residential' carries a heavy and damaging historical meaning.</i></p>



Auditor General Recommendation	Status (as of Nov. 30, 2023)	Summary
<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>	<p>Not completed (Intend to complete)</p>	<p>Historic changes have occurred as part of the shared journey with Indigenous partners towards reconciliation and respecting and upholding the inherent rights of Indigenous communities to provide their own child and family services. Legislative changes (at the federal and provincial level) have affirmed the inherent right of Indigenous Peoples to exercise jurisdiction over child and family services and ensured the removal of legislative barriers.</p> <p>Within this context, Minister Dean, in a Letter of Commitment to the First Nations Leadership Council in 2021, committed the ministry to an engagement and co-development approach for policy and legislative development that is accessible, predictable and transparent.</p> <p>Specialized Homes and Support Services has been developed and continues to be refined in alignment with this approach.</p> <p>Engagements have been designed and developed with Indigenous partners and are closely aligned with supporting Indigenous partners' vision for child and family services. Engagements to date have helped shape the development of SHSS policy, contracts, communications, training materials, information sharing, and role clarifications.</p> <p>The ministry continues to work with Indigenous partners, including Indigenous Child and Family Services Agencies (ICFSA) to ensure that the specialized homes and support services design and implementation supports their vision for Indigenous child and family services as well as the creation of services that are built with, and embody an Indigenous worldview and foster cultural identity.</p> <p>In the last year, the ministry began further engagement with 12 of the 24 ICFSAs on the SHSS service model with the intent to collaboratively determine if and how ICFSAs will choose to use specialized homes and support services in their communities.</p> <p>Anticipated completion date: 2025</p>



Auditor General Recommendation	Status (as of Nov. 30, 2023)	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 (Intend to complete)</p>	<p>Across all services provided by the ministry and with Indigenous partners, the ministry continues to transform the Quality Assurance Approach to an outcomes-based service and provincial practice evaluation model incorporating voices of those involved in child and family services.</p> <p>In alignment with this approach, the SHSS service model is being implemented in early implementation areas and across the province via the Call for Responses. It includes quality assurance components such as clearly defined service types, outcomes, indicators, performance metrics, standardized roles, a technology enabled service plan to guide service delivery and an IM/IT system to support monitoring and reporting at the individual, service and provincial level.</p> <p>The SHSS contract templates include outcomes and performance architecture with the purpose of setting out the relationship between intended outcomes, indicators and performance standards that service provider are responsible for achieving when delivering important services to children, youth, and families.</p> <p>The contracts, processes and IM/IT systems include a new oversight process for monitoring the safety and wellbeing of children, including through their own voice.</p> <p>A dedicated contract management transition team has been established within the ministry to support certain oversight and monitoring functions such as compliance and financial accountability in the SHSS service model.</p> <p>As of November 30, 2023, the Ministry completed 18 audits since the 2019 OAG Audit. We had increased our in-house audits at a steady pace since FY 2021/22; however, the Ministry goals of increasing audits year over year were impacted by leadership changes and inadequate audit staffing resources in the last two years. We plan to deliver 10 audits before the end of the fiscal year March 31, 2025.</p> <p>Through the gradual implementation of the SHSS service model, accountability tools, oversight processes, and quality assurance components will be refined to reflect learnings.</p> <p>While the framework for this oversight work is substantially complete, the time required to collect initial performance data means that full implementation of the actions taken in response to this recommendation are expected to be complete in 2026 following the full provincial rollout of SHSS in 2025.</p> <p>Anticipated Completion Date: Specialized Homes and Support Services implementation 2025</p> <p>Anticipated Completion Date: Implementation of monitoring and oversight with Specialized Homes and Support Services operational data 2026</p>



Auditor General Recommendation	Status (as of Nov. 30, 2023)	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 (Intend to complete)</p>	<p>Across all services, the ministry continues to transform its procurement and contract management processes. This transformation includes a Contract Management Modernization (CMM) Project with a new IM/IT system, standardized processes, robust contract monitoring and, contract data management as well as clear roles and training. The contract management modernization project is formalizing the ministry's model for managing contracts with a focus on role clarity, defined processes, and updated tools. The bulk of the actions to implement this work will be complete by 2025. In 2026/2027 evaluation, continuous improvement and maintenance will begin.</p> <p>The Procurement Contract Management System (IM/IT system) has now been launched and is being used to generate SHSS contracts, which include clear and measurable deliverables as well as providing accurate and centralized contract data.</p> <p>A dedicated contract management transition team has been established to support the oversight and monitoring functions in the SHSS service model.</p> <p>Orientation and training for staff responsible for procurement and contract management has started and will continue, ensuring that the rights and needs of children, youth, and families are upheld.</p> <p>SHSS implementation began in 2023, and many of the procurement and contract management functions have begun to be tested through the SHSS service model.</p> <p>Full implementation of the SHSS service model along with the procurement and contract management functions is expected to be complete in 2025.</p> <p>Anticipated completion date: 2025</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 November 30, 2023.

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 November 30, 2023.
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 evaluating 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: April 1, 2024



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

Progress Report: The Protection of Drinking Water (2019)

Auditor General Recommendation	Status (as of Nov. 30, 2023)	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>



Auditor General Recommendation	Status (as of Nov. 30, 2023)	Summary
<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>Not completed (Intend to complete)</p>	<p>Actions taken:</p> <ul style="list-style-type: none"> ▪ Worked with partners to ensure health is considered in decisions that could impact source water, and to define clear roles and responsibilities for ensuring safe drinking water (HLTH). ▪ Provided input to ensure human health protection and a multi-barrier approach to drinking water protection are considered in the Watershed Security Strategy (WSS) (HLTH and OPHO). ▪ To further formalize the transfer of mandate from HLTH to WLRS in 2022 and formalize WLRS as the single point of accountability for drinking water, WLRS completed the transfer of accountability for Drinking Water Protection Act (DWPA) s.4.1, s. 4.2, and Part 5 through a Constitution Act Order in Council (OIC) (WLRS). ▪ Restructured water-related cross-ministry committees to include all ministries with responsibility for water including HLTH, OPHO, and Municipal Affairs (MUNI) (WLRS). ▪ Led ongoing development of the WSS, which will provide the foundation for a Source-to-Tap Strategy (S2TS) to protect drinking water (WLRS) and establish the key relationships for developing a cross-ministry commitment. <p>Actions planned:</p> <ul style="list-style-type: none"> ▪ Complete and release the WSS in 2024, which will establish the foundation for a S2TS and a cross-ministry commitment to coordinate strategies to address risks to drinking water (WLRS). ▪ Work through provincial water committees to develop a cross-ministry commitment to coordinate strategies to address risks to drinking water (WLRS). ▪ Finalize and complete cross-ministry commitment to coordinate to address risks to drinking water (WLRS). <p>Anticipated completion date: 2024</p>



Auditor General Recommendation	Status (as of Nov. 30, 2023)	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"> ▪ Continued development of the Environmental Health Information System (EHIS) with the Drinking Water Information System (DWIS) as the first module. Future interoperability of DWIS with WLRS data systems was being explored through development of the draft Provincial Source Drinking Water Risk Assessment Framework led by WLRS (HLTH). ▪ Developed a draft project charter for a new strategic plan to inform development of the S2TS by WLRS (HLTH). ▪ Led development of the WSS, which will be released in early 2024 and will provide the foundation for the S2TS (WLRS). ▪ Developed a draft Provincial Source Drinking Water Risk Assessment Framework, while collaborating with HLTH to ensure different data systems are interoperable (WLRS). ▪ Developed a prototype of the Drinking Water Supply Dashboard tool to visualize and 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 development of the minimum viable product of DWIS as the first module of EHIS to support drinking water risk identification, assessment, and management at the provincial level (HLTH). ▪ Finalize and, release (2024), and implement the WSS, which will include key actions to protect drinking water (WLRS). ▪ Conduct a provincial drought risk assessment, which will include assessment of risks to drinking water (WLRS). ▪ Complete development of the minimum viable product of the Provincial Source Drinking Water Risk Assessment Framework and Drinking Water Supply Dashboard (WLRS). These tools will continue to be improved and refined after completion of the minimum viable product. ▪ Launch development of the S2TS that includes prioritized activities based on risks identified in EHIS and the Provincial Source Drinking Water Risk Assessment Framework (WLRS). <p>Anticipated completion date: 2026</p>



Auditor General Recommendation	Status (as of Nov. 30, 2023)	Summary
<p>Recommendation 4</p> <p>We recommend that the Ministry of Health:</p> <p>Undertake the following actions:</p> <ol style="list-style-type: none"> identify where and what type of risks exist in relation to source protection, drinking water treatment, distribution and small water systems; coordinate with ministries and agencies to develop actions to mitigate identified risks; and 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 A Identifying risks</p> <p>Actions taken:</p> <ul style="list-style-type: none"> Continued development of DWIS module of EHIS for use in identifying risk in relation to source protection, drinking water treatment, distribution and small water systems (HLTH). Developed professional practice guidelines for water system risk assessment (Engineers and Geoscientists of BC, HLTH). Developed human health risk assessment guidance (HLTH). Developed a prototype of the Drinking Water Supply Dashboard to use for identifying risks of reduced supply of drinking water sources for systems of all sizes (WLRS). <p>Actions planned:</p> <ul style="list-style-type: none"> Complete development of the minimum viable product of DWIS (HLTH). Complete development of the minimum viable product of the Provincial Source Drinking Water Risk Assessment Framework and the Drinking Water Supply Dashboard tool. These tools will continue to be improved and refined but will be considered complete when the minimum viable product is complete (WLRS). <p>Part B Coordinate with ministries to develop actions to mitigate risk</p> <p>Actions taken:</p> <ul style="list-style-type: none"> Coordinated with partners to develop a draft Provincial Source Drinking Water Risk Assessment Framework and a prototype of the Drinking Water Supply Dashboard (WLRS). Worked with partners to develop and provide training for small water system owners, operators, and health authorities (HLTH). Worked with partners to update HealthLinkBC files (HLTH). Worked with the Ministry of Environment (ENV) to require HLTH approval for source water quality guidelines (HLTH). Collaborated with the Environmental Operators Certification Program (EOCP) to support regional emergency response capacity (HLTH). Released several guidance documents to support improved oversight (HLTH). Restructured water committees to include HLTH and OPHO to create a space for collaborative decision-making (WLRS). <p>Actions planned:</p> <ul style="list-style-type: none"> Obtain a formal cross-ministry commitment on responsibilities, accountabilities, and coordination for drinking water protection. This will enable government to develop risk mitigation actions that can be implemented by the most appropriate lead agency (WLRS). <p>Part C (Complete)</p> <p>Actions taken:</p> <ul style="list-style-type: none"> Developed a process for evaluation and adjustment of guidelines (HLTH). <p>Anticipated completion date: 2026</p>



Auditor General Recommendation	Status (as of Nov. 30, 2023)	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 Nov. 30, 2023)	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>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> <ul style="list-style-type: none"> ▪ 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.



Auditor General Recommendation	Status (as of Nov. 30, 2023)	Summary
Recommendation 7 <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>	Not completed (Intend to complete)	<p>Actions taken:</p> <ul style="list-style-type: none"> ▪ Set targets in the Guiding Framework for Public Health for population and public health outcomes, including those related to drinking water safety. Progress towards these targets was reported in the Provincial Health Officer's 2019 annual report, Taking the Pulse of the Population: An Update on the Health of British Columbians (HLTH). ▪ Developed a reporting framework which is outlined in HLTH's Annual Service Plan for Safe Drinking Water (2021/2022) and posted on HLTH's website. ▪ Developed a Drinking Water Program Report highlighting HLTH's progress toward the objectives in the Annual Service Plan reporting framework, to be posted on the Ministry's website (HLTH). <p>Actions planned:</p> <p>As part of the development of a renewed Guiding Framework for Public Health, set objectives and measures to report and track progress in public health outcomes related to drinking water (HLTH).</p> <p>This is in addition to the pending Provincial Health Officer's Report, Clean, Safe and Reliable Drinking Water: An Update on Drinking Water Protection in BC, 2017/18–2021/22, which reports on the progress BC is making by tracking key indicators in the delivery of clean, safe and reliable drinking water.</p> <p>Anticipated completion date: 2025</p>
Recommendation 8 <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>	Not completed (Intend to complete)	<p>Actions taken by PHO:</p> <ul style="list-style-type: none"> ▪ October 2023 – The OPHO presented to Environmental Health Policy Advisory Committee (EHPAC) on our plans to develop a simplified framework for reporting annual metrics of activities under the Act separate from our larger drinking water protection reports. The OPHO called for representatives from the health authorities, HLTH, and WLRS to participate in workshops to identify the necessary metrics. ▪ October 2023 - Completed a draft multi-year transitional progress report Clean, Safe, and Reliable Drinking Water: An Update on Drinking Water Protection and the Action Plan for Safe Drinking Water in British Columbia, 2017/18–2021/22, that includes a report of activities under the DWPA covering five fiscal years, and monitors progress and trends in the protection of drinking water across government. ▪ April 2023: completed a signed Memorandum of Understanding (MOU) between the PHO, HLTH and WLRS regarding DWPA s. 4.1. ▪ October 2023 - Accountability under DWPA s. 4.1 Annual Drinking Water Protection Report was transferred from HLTH to WLRS through Constitution Act Order in Council 568. <p>Actions planned by PHO:</p> <ul style="list-style-type: none"> ▪ February 6, 2024 – Public release of the next PHO report. ▪ Spring 2024 – Hold workshops with the health authorities, HLTH and WLRS to identify key report metrics that will form the simplified annual report on activities under the DWPA. ▪ 2024 - Complete draft of the first simplified annual report of activities under the DWPA. <p>Anticipated completion date: 2024</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 No. 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* report dated August 2019 as at November 30, 2023.

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 November 30, 2023.
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 evaluating 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: January 25, 2024



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



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

Auditor General Recommendation	Status (as of Nov. 30, 2023)	Summary
Recommendation 1	Not completed	<p>a) Employer-paid food for meetings</p> <p>SD36 is currently updating Procedure 4202.3 (Limitation on Authority for Expenditures). Guidance around employer-paid meals has been updated to reflect CPPM guidance that reimbursement for meals should only be made when "it is essential that business discussions not be interrupted or where it is essential to meet over a meal period".</p> <p>b) Maximum per diem rates and eligible time frames</p> <p>SD36 is currently reviewing and updating Policy 4410 (Travel Expense Reimbursement). Language around eligible time periods for meal reimbursement will be added. Per diem rates will be reviewed to reflect reasonable meal costs for meals in the areas in which SD36 operates, taking into consideration increased food and meal costs, as well as rates referenced in the CPPM update as of April 1, 2023.</p> <p>c) Use of purchasing cards for travel and individual business expenses</p> <p>SD36 is currently reviewing and updating Policy 4410 (Travel Expense Reimbursement). Updates have been made to limit the use of purchasing cards for travel purposes, unless under exceptional circumstances and with prior authorization by the Superintendent, Secretary Treasurer, Deputy Superintendent, or Executive Director HR. SD36 is planning a comprehensive review and overhaul of its purchasing card processes and procedures in spring 2024, taking into consideration CPPM guidance. A review of the purchasing card processes has also been included in the FY2023-24 Audit Plan.</p>
		Anticipated completion date: June 2024
Recommendation 2	Not completed	<p>a) Documentation of the business purpose for activities underlying expense claims</p> <p>SD36 is currently reviewing and updating Policy 4410 (Travel Expense Reimbursement). Guidance around the documentation of the business purpose for activities will be updated to include language around the use of proper forms, obtaining proper supervisory approval, and providing appropriate documentation and rationale to support expenditures. This information will be provided to all applicable staff and supervisors through training and/or communications, and non-compliant claims will not be approved until proper processes are followed.</p> <p>b) Documentation of the business rationale for holding a meeting during a mealtime</p> <p>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. In addition, Executive and upper management that oversee educators have limited hours in the day to visit school sites during operating hours, and meetings over mealtimes are a solution to ensure this time is available. SD36 is currently reviewing and updating Policy 4410 (Travel Expense Reimbursement) for language around eligible time periods for meal reimbursement, and will ensure proper rationale is documented for meeting over a meal time, and that proper approval is obtained.</p>
		Anticipated completion date: June 2024



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 (2019)* as at November 30, 2023.

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 November 30, 2023.
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 evaluating 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: March 10, 2024



Michael A. Pickup, FCPA, FCA
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 Nov. 30, 2023)	Summary
Recommendation 1 <p>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.</p>	Completed <p>(as of Nov. 30, 2022)</p>	<p>Rolled over from final progress report in 2022.</p> <p>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.</p> <p>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.</p>
Recommendation 2 <p>We recommend that the Court Services Branch enhance the B.C. Sheriff Service business intelligence data to ensure that it is complete and reliable.</p>	Not completed <p>(Intend to complete)</p>	<p>CSB has substantially implemented this recommendation. To enhance the ability to effectively forecast staffing needs, the following actions have been complete to enhance BCSS business intelligence (BI) data:</p> <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. ▪ 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. <p>Additionally, BCSS has implemented a Sheriff Scheduling System and reporting enhancements are underway. Data is being captured to report on Sheriff training compliance.</p> <p>Actions that still need to be completed to ensure BCSS BI data is complete and reliable include:</p> <ul style="list-style-type: none"> ▪ CSB is drafting a business case that is seeking funding to replace the BC Sheriff Statistics system. The business case will identify opportunities to reduce the need for Sheriffs to duplicate data entry and also enhance the collection, reporting and analysis of business intelligence data. BCSS is seeking funding to commence work in mid 2024. <p>As BCSS systems are modernized, business intelligence data will be enhanced on an ongoing basis.</p> <p>Anticipated completion date: Summer 2024</p>



Auditor General Recommendation	Status (as of Nov. 30, 2023)	Summary
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)	<p>The Sheriff Planning and Recruitment Model (SPRM) was refreshed in September 2023 with current attrition and enrollment/graduation rates in Sheriff Recruit Training sessions, as well as other input data. CSB has generated several projections of Sheriff staffing needs throughout the year, and the most recent projection is being used to plan for future recruitment and class sizes to ensure the sustainability of the BCSS.</p> <p>The BCSS Staff Planning Technique (SPT), which reflects the number of front-line Sheriffs required, will be refreshed with current data by early December 2023. A thorough review of the model and sheriff tasks will be conducted over the winter and finalised by Spring 2024. The updated SPT will be used to inform Treasury Board submissions should the need for additional Sheriffs be identified.</p> <p>Both the SPRM and SPT are continually reviewed and updated.</p> <p>Anticipated completion date: Spring 2024</p>
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)	<p>Rolled over from final progress report in 2022.</p> <p>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.</p> <p>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.</p>
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)	<p>Rolled over from final progress report in 2022.</p> <p>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.</p>



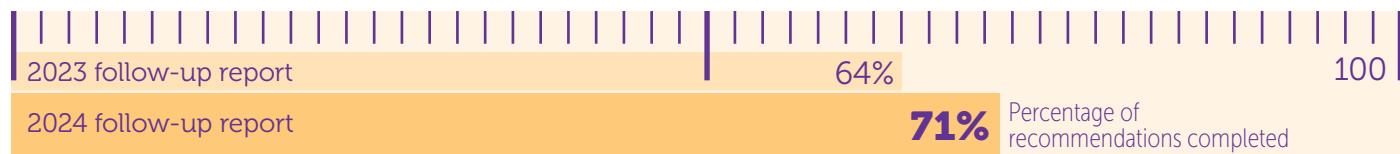
Auditor General Recommendation	Status	Summary
	(as of Nov. 30, 2023)	
Recommendation 6 <p>We recommend that the B.C. Sheriff Service develop an overarching training plan that defines the training expectations for all of its staff, based on the knowledge, skills and competencies that staff need to carry out their duties. The B.C. Sheriff Service should also ensure that staff complete this training in compliance with the training plan.</p>	Completed (as of Nov. 30, 2022)	<p>Rolled over from final progress report in 2022.</p> <p>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.</p> <p>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.</p>
Recommendation 7 <p>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.</p>	Completed (as of Nov. 30, 2022)	<p>Rolled over from final progress report in 2022.</p> <p>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.</p> <p>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:</p> <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.



Auditor General Recommendation	Status (as of Nov. 30, 2023)	Summary
Recommendation 8 <p>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.</p>	Completed (as of Nov. 30, 2022)	<p>Rolled over from final progress report in 2022.</p> <p>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.</p> <p>Examples of metrics included in the BCSS Strategic Metrics Report and how they are used to monitor BCSS' objective:</p> <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. <p>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.</p>



Reports for audits published in 2020



Government organizations completed 71 per cent (20 of 28) of recommendations from 2020 audits and intend to complete all of the remaining recommendations.

Recommendations from the audits of *Skills Immigration Stream of the British Columbia Provincial Nominee Program* and *IT Asset Management in the BC Government* were completed during the 2023 follow-up review. Since then, government has completed two more recommendations from the remaining two 2020 audits, bringing the overall completion rate up seven percentage points from 64 per cent last year.

Government intends to complete outstanding recommendations between 2024 and 2026.

Status of 2020 recommendations

Report	Total	Recommendations			Change from 2023
		Not complete	Complete	Change from 2023	
Skills Immigration Stream of the British Columbia Provincial Nominee Program *	4	0	4 100%		N/A (comp.)
Oversight of International Education Programs in Offshore and Group 4 Schools	8	2 25%	6 75%	+1	
Management of Forest Service Roads	9	6 67%	3 33%	+1	
IT Asset Management in the B.C. Government *	7	0	7 100%		N/A (comp.)
Total (2020)	28	8 29%	20 71%		+2

* All recommendations from these audits 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 Ministry of Education and Child Care (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the audit of *Oversight of International Education Programs in Offshore and Group 4 Schools (2020)* as at November 30, 2023.

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 November 30, 2023.
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 evaluating 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: March 10, 2024



Michael A. Pickup, FCPA, FCA
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 Nov. 30, 2023)	Summary
Recommendation 1 <p>We recommend that the ministry, as part of the offshore school application process:</p> <p>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.</p>	Completed (as of Nov. 30, 2022)	<p>Rolled over from final progress report in 2022.</p> <p>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.</p>
Recommendation 2 <p>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.</p>	Completed	<p>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.</p> <p>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.</p> <p>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.</p>



Auditor General Recommendation	Status (as of Nov. 30, 2023)	Summary
Recommendation 3 <p>We recommend that the ministry review and update its compliance monitoring model for offshore schools to:</p> <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. <p>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.</p>
Recommendation 4 <p>We recommend that the ministry use available performance data to evaluate progress in meeting the stated goals of the B.C. Global Education Program.</p>	Completed (as of Nov. 30, 2022)	Rolled over from final progress report in 2022. <p>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.</p>
Recommendation 5 <p>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.</p>	Completed (as of Nov. 30, 2022)	Rolled over from final progress report in 2022. <p>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.</p>



Auditor General Recommendation	Status (as of Nov. 30, 2023)	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>Not completed (Intend to complete)</p>	<p>The Ministry views the implementation of this Recommendation as in-progress, but not yet fully complete as it continues to work to verify that processes are sufficient to address risks posed to families by potential mid-year, Group 4 school closures.</p> <p>By September 2020, the Ministry had fully completed part "a" of this recommendation, requiring new applicant Group 4 school operators to provide a comprehensive five-year business plan, with forecasted student enrolment and teacher recruitment strategies.</p> <p>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> <p>As articulated in the Ministry's original response to Recommendation 6, the Independent School Act does not provide the Ministry the authority to make ongoing school certification contingent on a review of business planning materials. Revising the Act to provide that authority would significantly alter the scope and impact of the Act and is therefore not under consideration at this time.</p> <p>Recognizing that the unplanned closure of a previously certified Group 4 school will not be identified or mitigated through business planning (as it is not applicable) and recognizing the negative impact that an unplanned Group 4 school closure can have on students and families, in 2023, the Ministry completed an external party review of the dollar-value requirements for Group 4 school bonds to assess whether current bonding requirements are sufficient to address the financial risk for students and families. The review endorsed the underlying bond calculation method but made recommendations for improvements to variant calculation methods that would necessitate legislative revision and are being considered for implementation.</p> <p>Anticipated completion date: 2025</p>



Auditor General Recommendation	Status (as of Nov. 30, 2023)	Summary
Recommendation 7 <p>We recommend that the ministry review and update its compliance monitoring model for Group 4 schools to:</p> <p>a) rationalize the volume of documents required in order to reduce administrative effort, and</p> <p>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>The Ministry has mostly completed implementation of this recommendation through</p> <ul style="list-style-type: none"> ▪ (as previously reported) Replacing legacy software with the Independent and Offshore School Administrative System (IOSAS). In 2023, the Ministry completed another phase of this initiative, developing and launching an online portal for new school applications. ▪ A final phase of IOSAS (pending funding availability) or an alternate technological solution is under consideration for document transfer between the Ministry, inspectors and schools. ▪ (As previously reported in 2022), the Ministry has applied a continuous improvement lens to inspection reporting and business processes, reduced the size of inspection templates and improved key inspection related business processes, including verification of the completion of school inspection requirements. <p>The final piece of work the Ministry is implementing relates to revisions to the independent school inspection process to increase the amount of time inspections focus on high-value conversations related to school and student performance. This work builds on stakeholder engagement started in 2022. In 2023, the Ministry began piloting a new program in alignment with the intention behind the Ministry's Framework for Enhancing Student Learning, (i.e., continuous school improvement), which only applies to boards of education and school districts. Independent schools will be asked to provide evidence of (and enter into discussion on) education-related strategic planning that integrates student outcome data.</p> <p>Anticipated completion date: 2026</p>
Recommendation 8 <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>	Completed (as of Nov. 30, 2022)	<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 *Management of Forest Service Roads (2020)* as at November 30, 2023.

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 November 30, 2023.
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 evaluating 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: March 10, 2024



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

Progress Report: Management of Forest Service Roads (2020)

Auditor General Recommendation	Status (as of Nov. 30, 2023)	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>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>Not completed (Intend to complete)</p>	<p>We understand and accept the intent of the recommendation and are addressing it through ongoing review and revisions of the Ministry's Bridge and Major Culvert Policy within the Engineering Manual.</p> <p>Policy revisions have been drafted and are scheduled to be finalized in the winter of 2023/2024. These revisions are primarily aimed at clarifying roles and responsibilities associated with scheduling, executing, and processing bridge inspections.</p> <p>Current systems enhancements underway involve the addition of flags, protocols, and warnings to ensure accurate completion of inspection reviews. The system will highlight instances where load ratings and reviews are inadvertently overlooked. These changes will notify users if inspections or maintenance items are not in alignment with the set policy allowing for corrective actions to be taken.</p>
<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 (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>



Auditor General Recommendation	Status (as of Nov. 30, 2023)	Summary
<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 (Intend to complete)</p>	<p>We accept and intend to implement this recommendation to ensure inspections and maintenance activities are accurately and consistently tracked. In support of this goal, we have been actively enhancing the new LRM-OPS system to track data associated with FSR inspections and maintenance activities. Simultaneously, we have undertaken a review of our policies and practices related to inspections and maintenance.</p> <p>The implementation of new policies and practices will enable districts to efficiently plan, conduct, and document inspections. The results of these inspections will subsequently be used to establish a priority risk-based maintenance plan.</p> <p>Currently, policies have been updated and are in various phases of implementation across districts. System development and training on system usage are still ongoing as we progress towards full implementation. We are actively working towards complete policy implementation, supported by a fully functional and implemented system.</p> <p>Anticipated completion date: 2024</p>
<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 (Intend to complete)</p>	<p>We understand 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 will enable districts to plan and track FSR inspections more effectively.</p> <p>Additional capabilities will be integrated into 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.</p> <p>Anticipated completion date: 2025</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 (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>



Auditor General Recommendation	Status (as of Nov. 30, 2023)	Summary
Recommendation 7 <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>	Not completed (Intend to complete)	<p>We understand and accept the intent of the recommendation. BC Timber Sales (BCTS) has finalized the guidebook, Guide to Mandatory Procedures for BCTS Forest Service Roads (Guide), which outlines the policies and procedures to track inspections and maintenance on BCTS administered forest service roads. 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. Information sessions were provided for staff in April 2023 presenting the new Guide and changes to LRM.</p> <p>As staff plan inspections and maintenance for next fiscal year, 2024/2025, they will enter this information in LRM as part of their planning. This work is currently being completed. Some business areas have already fully implemented the new procedures because they already use LRM to track information regarding inspections and maintenance, while others will fully implement the new procedures for the next fiscal year.</p> <p>Anticipated completion date: 2024</p>
Recommendation 8 <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>	Not completed (Intend to complete)	<p>We understand and accept the intent of the recommendation. Tied to recommendation #7, BCTS Provincial Operations will provide quarterly provincial reports to all staff identifying inspections and maintenance. Staff will use these reports to identify any gaps and discrepancies or make changes to their inspection and maintenance schedules as needed. They will then address the gaps and discrepancies by updating the information in LRM to reflect when the inspection or maintenance activity will be done.</p> <p>Anticipated completion date: 2024</p>
Recommendation 9 <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>	Not completed (Intend to complete)	<p>We acknowledge the essence of the recommendation and intend to implement the recommendation. The Ministry has engaged in ongoing discussions among the Engineering Branch, BC Timber Sales, Resource Districts, and the Compliance and Enforcement Branch (CEB) to define and clarify the roles and responsibilities related to Road Use Permit (RUP) oversight.</p> <p>A policy document has been developed for distribution to all new RUP holders. This document outlines the performance expectations for both the RUP holder and the designated maintainer, encompassing legal responsibilities, non-legal expectations, and professional obligations associated with holding an RUP. Policy updates regarding the inspection frequency of roads under RUP are under review.</p> <p>Anticipated completion date: 2024</p>



Reports for audits published in 2021



Government organizations completed 45 per cent (20 of 44) of recommendations from 2021 audits and intend to complete all of the remaining recommendations.

Organizations with audits in 2021 were able to complete seven recommendations this past year, bringing the overall completion rate for 2021 audits up 15 percentage points from 30 per cent last year.

Recommendations from the audit of the *Management of the Conservation Lands Program* remain incomplete, but the organization reports being close to completing three recommendations in 2024 and another two in 2025. All other organizations report progress on their recommendations, with anticipated completion dates ranging from 2024 to 2030.

Status of 2021 recommendations

Report	Total	Recommendations			Change from 2023
		Not complete	Complete		
Management of Medical Device Cybersecurity at the Provincial Health Services Authority	4	1 25%	3 75%		+2
Vancouver Community College: Executive Compensation Disclosures *	4	0 0	4 100%		N/A (comp.)
Avalanche Safety on Provincial Highways	8	1 12.5%	7 87.5%		+3
Management of the Conservation Lands Program	11	11 100%	0 0%		0
Community Living BC's Framework for Monitoring Home Sharing Providers	5	1 20%	4 80%		+1
Oversight of Dam Safety in British Columbia	9	8 89%	1 11%		0
Ensuring Long-Distance Ground Transportation in Northern B.C.	3	2 67%	1 33%		+1
Total (2021)	44	24 55%	20 45%		+7

* All recommendations from these audits 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 PHSA (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the audit of *Management of Medical Device Cybersecurity at the Provincial Health Services Authority (2021)* as at November 30, 2023.

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 November 30, 2023.
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 evaluating 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: March 10, 2024



Michael A. Pickup, FCPA, FCA
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 Nov. 30, 2023)	Summary
Recommendation 1 We recommend that the PHSA evaluate cybersecurity threats and their potential harm to patients, and take appropriate action.	Complete (as of Nov. 30, 2022)	Rolled over from final progress report in 2022.
Recommendation 2 We recommend that the PHSA identify all hardware and software on its medical device networks and their configurations.	Completed	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	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 (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the audit of *Avalanche Safety on Provincial Highways (2021)* as at November 30, 2023.

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 November 30, 2023.
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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- **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 evaluating 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: March 9, 2024



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



Progress Report: Avalanche Safety on Provincial Highways (2021)

Auditor General Recommendation	Status (as of Nov. 30, 2023)	Summary
Recommendation 1	Completed	Rolled over from final progress report in 2022.
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.	(as of Nov. 30, 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	Completed	Rolled over from final progress report in 2022.
We recommend that the Ministry decide whether the avalanche safety program has the head office staff it needs to effectively oversee avalanche control activities.	(as of Nov. 30, 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	Completed	<p>The Ministry has completed a long-term provincial avalanche control infrastructure plan as of September 2023.</p> <p>District and Regional Avalanche Programs assessed potential avalanche program infrastructure investments based on the Ministry's avalanche program objectives.</p> <p>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.</p> <p>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.</p> <p>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.</p>



Auditor General Recommendation	Status (as of Nov. 30, 2023)	Summary
Recommendation 4 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.	Completed	<p>The updated Avalanche Hazard Index Project was completed on December 15th, 2022. 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>
Recommendation 5 We recommend that the Ministry record all incident data.	Completed (as of Nov. 30, 2022)	<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>
Recommendation 6 We recommend that the Ministry track and follow up on incident report recommendations to ensure that actions have been considered or taken.	Completed (as of Nov. 30, 2022)	<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>
Recommendation 7 We recommend that the Ministry complete the Weather Services Transformation Project, or implement a similar project, to streamline and improve avalanche data collection.	Completed	<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>



Auditor General Recommendation	Status (as of Nov. 30, 2023)	Summary
<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>Not Completed (Intend to complete)</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 developed a performance monitoring framework for the Avalanche Safety Program based on program objectives and intended outcomes.</p> <p>The Ministry did conduct a review of other similar avalanche safety programs to assess what other jurisdictions are using to measure avalanche program performance.</p> <p>It will be the responsibility of the Senior Avalanche Officers to monitor our performance metrics against avalanche safety program objectives and intended outcomes. The senior avalanche officers will produce an annual report that documents the performance metrics for all 8 District and Regional Avalanche Programs. The report will also summarize our annual avalanche program audit findings as outlined in our Avalanche Safety Plan as part of our Quality Assurance Program.</p> <p>This report will be produced by September 15th of that calendar year.</p> <p>Anticipated completion date: 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 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 *Management of the Conservation Lands Program (2021)* as of November 30, 2023.

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 November 30, 2023.
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 evaluating 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: March 31, 2024



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



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

Auditor General Recommendation	Status (as of Nov. 30, 2023)	Summary
Recommendation 1	Not Completed (Intend to complete)	<p>There has been progress on this recommendation in 2023. Specifically, the draft Conservation Lands Program Strategic Plan includes a target to build a list of priority areas with potential for conservation lands for each region in the province. Conservation opportunities and priorities will be informed by science and created collaboratively with First Nations and inclusive of other partners. Related to this target, provincial program staff are working with regional program staff and partners to develop guiding principles and criteria for priority areas for designation.</p> <p>In addition, there are several initiatives and projects underway within and outside of government that contribute to identifying habitat conservation priorities. Some may provide data input to support prioritization for conservation lands, and others may identify areas for conservation lands designations. For example, a Network Action Plan was recently endorsed by all the partners to the Marine Protected Area BC Northern Shelf Initiative including 15 First Nations, BC and Canada. This plan identifies the Wildlife Management Area as a potential tool for implementation. The Conservation Lands Program is staying informed on these various projects and integrating them into priority area consideration where appropriate.</p> <p>Anticipated completion date: October 2025</p>
Recommendation 2	Not Completed (Intend to complete)	<p>The Conservation Lands Program Strategic Plan is currently undergoing final reviews with an expected publication date of February 2024. The Program Plan, intended to direct province staff, was initiated in March 2022 with the support of a consultant, and two Indigenous Technical Advisors. A draft of the plan received further input through engagement with members of the Minister's Wildlife Advisory Council, the First Nations BC Wildlife and Habitat Conservation Forum, and the Conservation Lands Partner Program members. Over the summer and fall 2023, the plan underwent internal review and was updated with feedback from across various program areas. The current draft of the plan includes 4 goals, 7 objectives, 15 indicators (or performance measures), and 13 targets. One of the targets includes a renewed commitment to completing all the recommendations from this audit. Next steps include completing executive review and final endorsement.</p> <p>Anticipated completion date: February 2024</p>
Recommendation 3	Not Completed (Intend to complete)	<p>Policy guidance for non-administered conservation lands designations is currently under development. This guidance will clarify the purpose of non-administered lands and describe the advantages and disadvantages of each type of non-administered conservation lands designation, with criteria for when they are applicable. Draft guidance was initiated following a workshop held in January 2023 with provincial and regional program staff and NGO partners. Next steps include review and discussion of draft guidance with regional program staff and others within government.</p> <p>Meanwhile, the provincial program staff are also engaging with internal staff across divisions to understand the role of Land Act tools (i.e., non-administered conservation lands) for conservation more broadly, including their effectiveness and applicability.</p> <p>Anticipated completion date: October 2024</p>



Auditor General Recommendation	Status (as of Nov. 30, 2023)	Summary
Recommendation 4 <p>We recommend that the ministry include specific direction for staff to collaborate with Indigenous peoples in the provincial strategic plan for the program.</p>	Not Completed (Intend to complete)	<p>Provincial implementation of the Declaration on the Rights of Indigenous Peoples Act and advancing a co-management vision for resource stewardship continue to guide all of government's work. The Conservation Lands Program Strategic Plan will include specific direction to increase collaboration with First Nations to identify and steward conservation lands for fish and wildlife habitat and biodiversity. The draft plan includes indicators and targets to demonstrate progress towards collaboration with First Nations including direction to identify and determine management direction for all current and future administered conservation lands collaboratively with First Nations. This will include collaboration with existing government-to-government tables, where possible, including Modernized Land Use Planning tables.</p> <p>Anticipated completion date: February 2024</p>
Recommendation 5 <p>We recommend that the regions ensure that all wildlife management areas have current and approved management plans.</p>	Not Completed (Intend to complete)	<p>Provincial and regional program staff have developed a schedule for completing management plans for most Wildlife Management Areas (WMAs). 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. Some regions have a large number and/or highly complex WMAs which can extend the timeline.</p> <p>To expedite management planning and / or interim direction, a new template for a "Management Direction Statement" (MDS) was created.</p> <p>A management direction statement was completed and approved in 2023 for the Lazo Marsh – North East Comox WMA. We are updating the MDS template based on learning from the development of this MDS.</p> <p>A schedule will be developed for planning with plan approach aligned with the complexity of circumstance for each WMA.</p> <p>Anticipated completion date: 2030</p>
Recommendation 6 <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>	Not Completed (Intend to complete)	<p>Starting in 2022-23, the Compliance and Enforcement Branch (CEB) Operational Priorities directs Natural 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 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>Provincial and regional program staff will continue to work with the Compliance and Enforcement Branch and Conservation Officer Service to develop a strategy to reduce unauthorized use in the most at-risk administered conservation lands.</p> <p>Anticipated completion date: October 2026</p>



Auditor General Recommendation	Status (as of Nov. 30, 2023)	Summary
<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. A preliminary work plan has been developed to resolve the remaining overlaps. Initial discussions have taken place to consider the best approach on this recommendation. These discussions are ongoing, and a final work plan will be developed. The work plan will include guidelines to help assess compatibility of range use on conservation lands, and the terms under which Range Act tenures may be issued on administered conservation lands. Provincial program staff will also consult 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>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 to update records and ensure an adequate inventory of dams and water control structures on conservation lands was concluded in March 2023. 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 will create a plan for tracking other types of infrastructure across the province. This may be connected to improvements to data systems related to recommendations 9 and 10. We plan to spend the next year assessing data needs, including infrastructure tracking, and deciding on next steps.</p> <p>Anticipated completion date: October 2026</p>
<p>Recommendation 9</p> <p>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.</p>	<p>Not Completed (Intend to complete)</p>	<p>Significant updates to the Crown Land Registry and the Conservation Lands Layer administered by GeoBC have been completed for non-administered conservation lands in 6 of 8 regions who participated in the Land Act Reserve/Withdrawal Cleanup project in 2022.</p> <p>In Spring 2024, 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 (CLD) and the information contained and whether a new system is warranted. This will include consultation with regional program staff to ensure access to information is readily available and will meet day-to-day operational needs. Depending on the decisions made, this system may also support inventory tracking (see recommendation 8).</p> <p>Provincial program staff will work with Crown Lands Registry and GeoBC staff to complete a Data and Information Management Procedure building on the existing Information Management and Technical Help Manual Guidelines to ensure ongoing coordination of the key inventory sources. These guidelines will be informed by work under Recommendation 3 and 10.</p> <p>Anticipated completion date: October 2026</p>



Auditor General Recommendation	Status (as of Nov. 30, 2023)	Summary
<p>Recommendation 10</p> <p>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.</p>	<p>Not Completed (Intend to complete)</p>	<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. 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 for fish and wildlife management purposes will be reviewed to determine which should be included as non-administered conservation lands, and records updated as appropriate. Moving forward, accurate tracking will be guided by the Data and Information management procedure under recommendation 9.</p> <p>Anticipated completion date: October 2025</p>
<p>Recommendation 11</p> <p>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.</p>	<p>Not Completed (Intend to complete)</p>	<p>The Conservation Lands Program Strategic Plan is currently undergoing final review with completion anticipated for February 2024. Goal 4 in the draft Strategic Plan states: "Increase public accountability and confidence in the role of conservation lands in contributing to collaboration, stewardship and biodiversity" and a specific target to report out on the progress towards implementation at least every two years. Some of the indicators and targets require establishing a baseline which we will plan to do for 2023-24. We anticipate the first formal report will be completed in 2026, and every two years until 2030.</p> <p>Anticipated completion date: October 2026</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 November 30, 2023.

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 November 30, 2023.
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 evaluating 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: March 10, 2024



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



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

Auditor General Recommendation	Status (as of Nov. 30, 2023)	Summary
Recommendation 1 We recommend that CLBC define what home sharing providers must do to further the quality-of-life outcomes stated in its contracts and define how CLBC staff should verify compliance.	Completed (as of Nov. 30, 2022)	<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 We recommend that CLBC ensure that its monitoring framework enables staff to verify that home sharing providers align their services with quality-of-life outcomes and comply with all standards and service requirements stated in its contracts.	Completed	<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>
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)	<p>Rolled over from final progress report in 2022.</p> <p>Updated policies and procedures set out expectations for verifying and documenting compliance against the contracted quality-of-life outcomes, standards and service requirements.</p> <p>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.</p> <p>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.</p>



Auditor General Recommendation	Status (as of Nov. 30, 2023)	Summary
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)	<p>Rolled over from final progress report in 2022.</p> <p>CLBC has invested in technical systems to ensure accurate and complete data on onsite monitoring visits, follow-up activities, and critical incident response.</p> <p>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.</p> <p>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.</p>
Recommendation 5 We recommend that CLBC ensure staff complete on-site visits, follow-up, and critical incident response, consistent with its policy requirements.	Not Completed (Intend to complete)	<p>CLBC has implemented measures to improve its compliance with the monitoring and critical incident policy requirements.</p> <p>The measures include updates to policies, an enhanced monitoring framework and improved corporate reporting.</p> <p>CLBC has invested in staffing to ensure that monitoring is completed to policy by adding 10 new analysts and an additional Quality Assurance Practice Analyst. CLBC introduced a new position, the Provincial Program Coordinator for Home Sharing to support home sharing improvements.</p> <p>For the 22/23 fiscal year, 93% of Agency Coordinated Home Sharing programs had a monitoring visit, of which 90% were within 15 months of the prior visit, and 75% of letters were sent on time.</p> <p>By the end of Fiscal 22/23 CLBC had transitioned all direct home sharing programs to agency coordinated service providers.</p> <p>This is an improvement from the audit sample that had 63% of the sample being monitored, 35% were within 15 months of the prior visit, and 48% of letters were sent on time.</p> <p>CLBC has taken further action to improve the monitoring results for Agency Coordinated Home sharing by introducing changes to the monitoring policy and guidance for F23/24 to more effectively direct resources and attention to programs that have a higher priority for monitoring, including Agency Coordinated Home Sharing.</p> <p>CLBC intends to enhance the results for mandatory follow-up of Critical Incidents by updating the policy and guidance including revised timelines and clarification of what actions need to be completed.</p> <p>Overall, we are aiming for a continued consistent upward trend until March 31, 2025, with improved compliance rates for onsite visits; follow-up letters sent on time; and critical incidents responded to within policy timeframes.</p> <p>Anticipated completion date: March 2025</p>



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 Oversight of Dam Safety in British Columbia (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the audit of the *Oversight of Dam Safety in British Columbia (2021)* as at November 30, 2023.

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 November 30, 2023.
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 evaluating 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: April 1, 2024



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

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

Auditor General Recommendation	Status (as of Nov. 30, 2023)	Summary
Recommendation 1	Completed	<p>Rolled over from final progress report in 2022.</p> <p>We recommend that the ministry inform all dam owners of their regulatory responsibilities and encourage them to take dam safety training.</p> <p>(as of Nov. 30, 2022) 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>We recommend that the ministry implement risk-based processes to identify unauthorized dams and dams missing from the dam safety database.</p> <p>In 2022, the province initiated a pilot project using Light Detection and Ranging (LiDAR) technology to identify unauthorized dams and dams missing from the dam safety database. This pilot project was completed in 2023 and evaluated 8,500 km² of the province's most heavily 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 DSS 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>Anticipated completion date: 2026–2030</p>



Auditor General Recommendation	Status (as of Nov. 30, 2023)	Summary
Recommendation 3 <p>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.</p>	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.</p> <p>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-licensing. Additional work is need to QC/QA the tool. We will be looking to solicit dam owners for the missing key field information and to hire an auxiliary employee to add the information into e-licensing.</p> <p>Anticipated completion date: 2024–2025</p>
Recommendation 4 <p>We recommend that the ministry improve processes to promptly and consistently review dam owner compliance with the regulation.</p>	Not completed (Intend to complete)	<p>The DSS are presently developing dashboard tools to better monitor dam owner compliance. Along with these new tools, the DSS commits to 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>Administrative Penalty regulations development is currently under way. The regulations are anticipated to be implemented early 2024, which will allow the tool of Administrative Monetary Penalties under the Water Sustainability Act to be utilized which is an important piece of addressing non compliance.</p> <p>The regulation is an important tool that will form part of the compliance process.</p> <p>A large part of the success of the planned improvements will rest on the hiring of a C&E specialist within the DSS, which to date the hiring of a qualified candidate has been unsuccessful.</p> <p>Finally, addressing recommendation #6 (on November 30, 2023 the Dam Safety Program (DSP) was centralized and all regional Dam Safety Officers now report to DSS staff in Victoria) 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: 2025</p>



Auditor General Recommendation	Status (as of Nov. 30, 2023)	Summary
Recommendation 5 <p>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.</p>	Not completed (Intend to complete)	<p>Determine frequency for dam safety audits: The current Dam Safety Audit Program (2013) policy will be reviewed to determine if the current audit frequency is appropriate. Specifically, we will be assessing if more weight on risk levels should be used to determine audit frequency.</p> <p>Process to periodically verify classification for low-consequence dams: This year the DSS was successful in hiring a Data and Geomatics Analyst. With the help of this new position, we are proposing to develop a tool that will provide a preliminary dam failure consequence classification for the evaluation of low-consequence dams.</p> <p>We are also planning a randomized ground-based audit of any low-consequence dam that has been screened at a higher dam failure consequence classification (using the above tool in development) than that assigned in the database.</p> <p>There is a plan to contact low and significant consequence dam owners on an annual basis, requesting that they complete a status survey. This would be similar to the annual dam status survey that currently targets high, very high and extreme consequence dam owners.</p> <p>Lastly, addressing recommendation #6 (on November 30, 2023 the Dam Safety Program was centralized and all regional Dam Safety Officers now report to DSS staff in Victoria) and the related recommendation #8 will also provide the needed resources to address this new workload.</p> <p>Anticipated completion date: 2026</p>
Recommendation 6 <p>We recommend that the ministry strengthen accountability mechanisms for central staff to lead regional staff in achieving consistent and timely oversight of dam safety.</p>	Not completed (Intend to complete)	<p>On November 30, 2023 the Dam Safety Program was centralized. This means that all regional Dam Safety Officers now report to DSS staff in Victoria.</p> <p>The intent of this organizational change is to strengthen accountability mechanisms and improve both the consistency and timely oversight of Dam Safety in BC.</p> <p>Completion of this recommendation is linked to the completion of recommendation #8</p> <p>Anticipated completion date: 2024–2025</p>
Recommendation 7 <p>We recommend that the ministry implement processes to efficiently monitor compliance and enforcement activities.</p>	Not completed (Intend to complete)	<p>The DSS has embarked on the development of a "dashboard" that is intended to regularly review dam owner compliance and to monitor C&E activities.</p> <p>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.</p> <p>Anticipated completion date: 2025</p>



Auditor General Recommendation	Status (as of Nov. 30, 2023)	Summary
Recommendation 8 <p>We recommend that the ministry evaluate staffing needs to meet oversight objectives, and staff accordingly.</p>	Not completed (Intend to complete)	<p>As was previously reported out, an additional 5 FTEs were added to the DSS in Victoria. It has been a challenge to recruit and retain qualified professional engineers, and to date, the DSS remains understaffed by 5 dam safety officers.</p> <p>To help support program deliverables, external contractors have been employed to assist dam safety officers in technical reviews, dam owner training and revisions to outdated guidance documents.</p> <p>At the regional level, there has only been a very modest increase of 0.5 FTEs (in the Kootenays region). Given the organizational changes that occurred on November 30, 2023 (please see comments under recommendation 6) a review of staffing at the regional level will be undertaken to determine the staffing needs.</p> <p>An assessment of the staffing needs to administer the DSP was completed by the Association of State Dam Safety Officials (ASDSO) (as part of an audit of the program) and concluded that 25 staff would be required. This would mean an additional 7 staff would need to be added to the regional dam safety program.</p> <p>Anticipated completion date: 2026</p>
Recommendation 9 <p>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.</p>	Not completed (Intend to complete)	<p>The reporting comments from last year remain unchanged except for the completion date which has been extended:</p> <p>"Annual reporting to the public will continue with a renewed emphasis on ensuring clear performance measurables and targets that reflect how the ministry's oversight on dam safety being achieved. The development of key performance indicators (KPIs) is linked with the response to the other recommendations. We are planning on having KPIs in place for 2024. The process being followed includes:</p> <ul style="list-style-type: none"> ▪ A thorough review of our program's mission statement, 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 Power BI dashboards to better inform Dam Safety Officers of their effectiveness. ▪ Reporting out of the program's metrics will continue to occur in the BC Dam Safety program's Annual Report." <p>Anticipated completion date: 2025</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 Infrastructure (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 November 30, 2023.

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 November 30, 2023.
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 evaluating 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: March 10, 2024



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

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

Auditor General Recommendation	Status (as of Nov. 30, 2023)	Summary
Recommendation 1 <p>We recommend that the Ministry of Transportation and Infrastructure ensure it receives and reviews monitoring reports as set out in agreements.</p>	Completed	<p>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.</p> <p>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).</p> <p>The agreement ends on March 31, 2027. Reporting submissions and reviews are ongoing, occurring on a quarterly basis.</p>
Recommendation 2 <p>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.</p>	Not completed (Intend to complete)	<p>MOTI is working to understand challenges, opportunities, and develop options to support sustainable ground transportation solutions across the province, including in northern B.C. The Ministry is actively working with partners on initiatives that will provide information and data as key inputs to provincial policy development in support of potential transportation options across the province:</p> <ul style="list-style-type: none"> ▪ NDIT continues to administer the Northern Passenger Transportation Services Fund, and additional funding was provided to extend the programs through 2026/27. ▪ Funding (\$250K) was also provided to NDIT to support development of the Connected Network, an integrated trip planning and booking platform for Northern BC, expected to launch in the first half of 2024. This will enable travellers to plan and book trips through the platform or call centre. ▪ MOTI continues to explore digital on demand transit through pilot projects, including in Kelowna. In October, BC Transit announced selection of the provider, VIA Mobility, to develop the technology for that project, which is expected to launch in spring 2024. Powell River is also providing ridership and cost data to the ministry, for its Zunga Bus which is a community-led digital on demand service. ▪ With funding from the Province, NDIT conducted broad regional engagement on passenger transportation and developed and published a report in August 2023. NDIT is now delivering a grant program to support planning or capacity for passenger transportation solutions. <p>Information acquired from the above initiatives, will help inform the development of sustainable passenger transportation options and the provincial role in rural, regional, and intercity passenger transportation, including in northern B.C.</p> <p>Anticipated completion date: 2024/25</p>

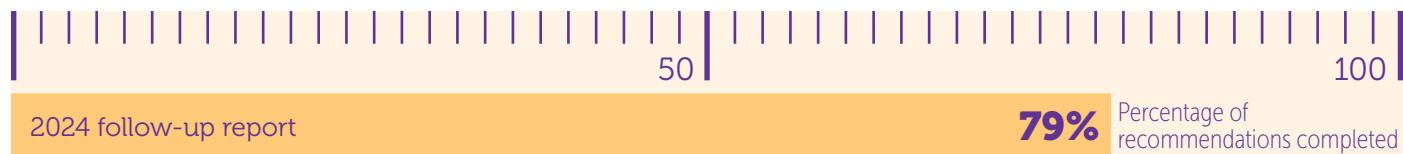


Auditor General Recommendation	Status (as of Nov. 30, 2023)	Summary
Recommendation 3 <p>We recommend that the Ministry of Transportation and Infrastructure ensure broad engagement with northern communities as part of planning for sustainable ground transportation solutions.</p>	Not completed (Intend to complete)	<p>MOTI completed broad engagement in northern communities earlier this year by providing \$833K to NDIT to conduct regional engagement and analysis in support of passenger transportation in the north. NDIT engaged Watt Consulting to conduct engagement over the summer (2023) and NDIT published its report on its website in August this year. Engagement focused on local and regional transportation challenges, gaps and opportunities, with a focus on rural, remote, and Indigenous communities. MOTI is reviewing the report in addition to other internal research and analysis.</p> <p>MOTI is also conducting engagement with First Nation communities and organizations across the province on Ministry initiatives including rural, regional, and intercity passenger transportation. This is continuing through November 2023. MOTI will develop a What We Heard document summarizing findings from these engagements, in early 2024.</p> <p>MOTI is using findings from these internal and external engagements to develop policy and plans for province wide sustainable ground transportation, including in northern B.C.</p>

Anticipated completion date: 2024/25



Reports for audits published in 2022



Government organizations completed 79 per cent (15 of 19) of recommendations from 2022 audits and intend to complete all of the remaining recommendations.

This was our first year following-up on recommendations from 2022 audits. We noted that recommendations from four of the six audits in 2022, comprising 15 recommendations, have been completely implemented – *Fraud Risk Management: Office of the Comptroller General*; *Managing Cybersecurity in the Telework Environment*; *Fraud Risk Management: Site C Dam and Hydroelectric Energy Project*; and *B.C.'s COVID-19 Response: Community Economic Resilience Grants*.

Of the four recommendations outstanding, BC Housing and the Ministry of Energy, Mines and Low Carbon Innovation report planning to complete these by 2026.

Status of 2022 recommendations

Report	Recommendations				Change from 2023
	Total	Not complete	Complete		
Fraud Risk Management: Office of the Comptroller General	3	0	0	3	100% (First request)
BC Housing's COVID-19 Response: Additional Safe Spaces for Women and Children Leaving Violence	4	3	75%	1	25% (First request)
Managing Cybersecurity in the Telework Environment	1	0	0	1	100% (First request)
Fraud Risk Management: Site C Dam and Hydroelectric Energy Project	5	0	0	5	100% (First request)
Oversight of Major Mines: Policies and Procedures to Address Environmental Risks	5	1	20%	4	80% (First request)
B.C.'s COVID-19 Response: Community Economic Resilience Grants	1	0	0	1	100% (First request)
TOTAL (2022)	19	4	21%	15	79%
					–



Review Report: Fraud Risk Management: Office of the Comptroller General (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 Finance (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the audit of *Fraud Risk Management: Office of the Comptroller General (2022)* as at November 30, 2023.

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:

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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: March 10, 2024



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



Progress Report: Fraud Risk Management: Office of the Comptroller General (2022)

Auditor General Recommendation	Status (as of Nov. 30, 2023)	Summary
Recommendation 1 We recommend that the Office of the Comptroller General work with other central agencies to ensure that protocols and other shared tools continue to be relevant and reflect current practices.	Completed	The Office of the Comptroller General continues to collaborate with central agencies on common approaches and protocols to ensure consistent and appropriate outcomes for government. This includes working with the Office of the Chief Information Officer and the Public Service Agency to update government's Joint Investigations Protocol in July 2022 and collaborating on an as-needed basis to address emerging fraud risks.
Recommendation 2 We recommend that the Office of the Comptroller General complete its government-wide fraud risk assessment process, use the results to improve its fraud risk management program, and design and communicate a plan for updating fraud risk assessments in the future.	Completed	The Office of the Comptroller General is committed to providing effective fraud risk management tools and practices as government's operating environment and risks evolve. This includes continuing to work with the finance community and other agencies within government to integrate fraud risk management as part of daily operations, and partnering with industry and other jurisdictions on common opportunities and challenges. We worked with ministries to complete the first annual cross-government fraud risk assessment in November of 2021. Since then, these assessments are completed annually and inform our further iterative fraud risk and financial management activities.
Recommendation 3 We recommend that the Office of the Comptroller General enhance its processes to monitor the overall effectiveness of government's fraud risk management framework, including monitoring and reporting on its government-wide fraud risk assessment.	Completed	The Office of the Comptroller General prepares compliance monitoring reports on a monthly and annual basis, as well as assessment reports on separate analytical lines of inquiry. In January 2022, we assessed the state of government's Fraud Risk Management Framework. The result showed we had established an effective framework that is designed to be comprehensive in addressing both preventative and detective aspects of fraud risk management. Since then, fraud risk management activities and an assessment of government's Fraud Risk Management Framework are incorporated into our ongoing and annual compliance monitoring and reporting processes.



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 November 30, 2023.

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: April 20, 2024



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



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

Auditor General Recommendation	Status (as of Nov. 30, 2023)	Summary
Recommendation 1 <p>We recommend BC Housing confirm the staffing needs of all transition housing providers when offering resources to operate additional spaces.</p>	Completed	<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>
Recommendation 2 <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>	Not completed (Intend to complete)	<p>The WTHSP is no longer using hotels and motels to provide additional safe spaces and had not implemented a process to ensure compliance with lease agreements by the time the program wound down in March 2023.</p> <p>BC Housing has not yet formalized a process for ensuring compliance with lease agreements should additional safe spaces be used in the future.</p> <p>Anticipated completion date: March 2025</p>
Recommendation 3 <p>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.</p>	Not completed (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 is working with service providers to explore options to collect additional data to monitor accessibility of existing spaces in a way that is safe and won't present barriers to women accessing the WTHSP programs.</p> <p>On February 16, 17, 23, 24 and March 1, 2022, BC Housing held engagement sessions with the sector to discuss the collection of additional information as part of the data collection process for both the existing spaces and additional spaces.</p> <p>After the initial engagement sessions, BC Housing WTHSP consulted with BC Housing's Office of Equity, Diversity, Inclusion and Belonging and Research. Both areas have reviewed the list of suggested indicators and have provided recommendations and feedback to be considered.</p> <p>BC Housing has not yet formalized a process for monitoring whether additional spaces are accessible to all women as specified in the service agreement should they be used in the future.</p> <p>Anticipated completion date: Fiscal 2024-2025</p>



Auditor General Recommendation	Status (as of Nov. 30, 2023)	Summary
<p>Recommendation 4</p> <p>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.</p>	<p>Not completed (Intend to complete)</p>	<p>On February 16, 17, 23, 24 and March 1, 2022, BC Housing held engagement sessions with the sector to discuss the collection of additional information as part of the data collection process for both the existing spaces and additional spaces.</p> <p>BC Housing is exploring options around how the collection of turnaway data can be improved. Currently, the WTHSP collects information around why women are turned away (insufficient space, etc.), but because the data is not at the individual level, it is not possible to track if one person was turned away multiple times or was housed safely elsewhere.</p> <p>In the long term (>6 months) BC Housing, through Business Transformation is developing an IT strategy. Through this process BC Housing will explore how the method of collecting turnaway data can be improved (tracked at the individual level).</p> <p>In terms of addressing the issue of insufficient space, through Building BC: Women's Transition Housing Fund, BC Housing is working to develop new spaces for women and children at-risk of or leaving violence across the province. As part of the planning and assessment of future spaces, BC Housing will consider the WTHSP Need & Demand Report (compiled by BC Housing Research) which takes into consideration high occupancy, nights full, longer durations and stays exiting to housing instability.</p> <p>Anticipated completion date: Fiscal 2024-2025</p>



Review Report: Managing Cybersecurity in the Telework Environment (2022)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report of The Office of the Chief Information Officer (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the audit of *Managing Cybersecurity Risk in the Telework Environment (2022)* at November 30, 2023.

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:

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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: April 1, 2024



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



Progress Report: Managing Cybersecurity Risk in the Telework Environment (2022)

Auditor General Recommendation	Status (as of Nov. 30, 2023)	Summary
Recommendation 1 <p>We recommend that the OCIO implement detective controls to determine the extent of personal telework device use (in violation of policy) to aid the OCIO in its risk response.</p>	Completed	OCIO has implemented detective controls to determine the extent of personal telework device use to aid the OCIO in its risk response. This includes the implementation of a system to distinguish between managed and unmanaged devices, along with reporting, and a process to address high risk events.



Review Report: Fraud Risk Management: Site C Dam and Hydroelectric Energy Project (2022)

Independent practitioner's review engagement report

To the Legislative Assembly of British Columbia

We have reviewed the accompanying Progress Report of British Columbia Hydro and Power Authority (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the audit of *Fraud Risk Management: Site C Dam and Hydroelectric Energy Project (2022)* as at November 30, 2023.

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:

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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: April 1, 2024



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

Progress Report: Fraud Risk Management: Site C Dam and Hydroelectric Energy Project (2022)

Auditor General Recommendation	Status (as of Nov. 30, 2023)	Summary
Recommendation 1 We recommend that BC Hydro and Power Authority implement its new fraud risk policy and procedures.	Completed	BC Hydro implemented a new Fraud Risk Policy in January 2022. The policy delegates overall fraud risk management to BC Hydro's Chief Financial Officer, clarifies organizational roles and responsibilities for fraud risk management and provides examples of fraud. The policy's key application components, such as an annual fraud risk assessment, have also been implemented. BC Hydro also implemented a Fraud Investigation Procedure in fiscal 2023.
Recommendation 2 We recommend that BC Hydro and Power Authority provide fraud risk management training to all staff.	Completed	BC Hydro provided fraud risk management training to all staff in fiscal 2023 and provides refresher training on an annual basis.
Recommendation 3 We recommend BC Hydro and Power Authority conduct regular fraud risk assessments for the Site C project and proactively identify and address additional potential fraud threats.	Completed	A fraud risk assessment update is completed for the Site C project on annual basis. The last annual update was completed in October 2022 and a summary was reported to the Site C Project Assurance Board (PAB) and BC Hydro Board in December 2022. The fraud risk assessment includes a comprehensive list of potential fraud threats for the Site C project and the inherent risk of these threats. Management reviews the existing controls in place to mitigate the potential fraud threats identified and then assesses the remaining residual fraud risk after considering the controls and implements additional controls as appropriate. An annual fraud risk assessment update for this year commenced in September 2023 and is being finalized. A summary of the update will be reported to the Site C PAB and BC Hydro Board.
Recommendation 4 We recommend BC Hydro and Power Authority implement a fraud investigation procedure to supplement its fraud risk policy.	Completed	BC Hydro implemented a Fraud Investigation Procedure in fiscal 2023. The Fraud Investigation Procedure ensures consistent fraud investigation procedures are followed for all suspected instances of fraud, and provides details on how to report suspected fraud, fraud investigation process steps, and roles and responsibilities.



Auditor General Recommendation	Status (as of Nov. 30, 2023)	Summary
<p>Recommendation 5</p> <p>We recommend BC Hydro and Power Authority perform ongoing fraud risk management program evaluations at Site C and provide regular reports to its board of directors.</p>	<p>Completed</p>	<p>BC Hydro implemented a process to perform ongoing fraud risk management program evaluations at Site C and provide regular reports to its Board of Directors. The process includes reviewing the annual fraud risk assessment prepared by Site C and working with Site C to implement any changes in internal controls as required. BC Hydro considers the completion of the annual fraud risk assessment as a key deliverable when evaluating the Site C fraud risk management program. Specifically, the Site C fraud risk assessment identifies any residual fraud risk after considering controls and this is a key assessment in determining the effectiveness of the fraud risk management program.</p> <p>In addition, BC Hydro reviews the fraud risk investigations for any alleged fraud on the Site C project to ensure the procedures are being followed and the investigations are completed in a timely manner with the results of the investigations being reported to the Board.</p> <p>BC Hydro also conducts internal audits on processes identified in the fraud risk assessment (e.g., Treasury Management).</p> <p>In addition, BC Hydro monitors Site C completion rates for required annual employee training which includes fraud risk training.</p> <p>The results of the annual fraud risk assessment update are reported to the Site C PAB and BC Hydro Board.</p> <p>A report from the Ethics Officer on fraud allegations is also presented to the BC Hydro Board on a quarterly 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 Energy, Mines and Low Carbon Innovation (the "Report") to determine whether the Report faithfully represents the status of completion of recommendations from the audit of *Oversight of Major Mines: Policies and Procedures to Address Environmental Risks (2022)* as at November 30, 2023.

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 November 30, 2023.
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 evaluating 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: April 1, 2024



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



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 <p>We recommend the ministry ensure all environmental disciplines have a process for consistently monitoring major mines for compliance with reporting requirements.</p>	Completed	<p>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).</p>
Recommendation 2 <p>We recommend the ministry formalize geotechnical inspection procedures to support consistency of inspections.</p>	Completed	<p>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.</p>
Recommendation 3 <p>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.</p>	Completed	<p>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.</p>



Auditor General Recommendation	Status (as of Nov. 30, 2023)	Summary
<p>Recommendation 4</p> <p>We recommend the ministry continue its work to update historical permits with enforceable language.</p>	<p>Not completed (Intend to complete)</p>	<p>The ministry is continuing its work to update historical major mine permits with enforceable language.</p> <p>There are 95 major mines in B.C. Of the 95 major mines, 18 sites are in operation, 36 sites are in care and maintenance (and could be brought back into operation in the future), and 41 sites are permanently closed.</p> <p>Over the past year, five major mine permits were updated, which exceeds the ministry's target of three permit updates per year.</p> <p>Since 2016, 31 of the 95 major mine permits have been modernized. An additional 15 permit updates are currently in progress. Of the remaining 49 permits, 16 are in care and maintenance with no expectation to be operational any time soon, and 32 are closed with no expectation to be operational again. One mine is in operation and its permit was amended in 2019 to include all of the amalgamated standard conditions relevant to the site. A full modernization of this permit is expected to occur within the next one to two years.</p> <p>Work will continue to update the remaining major mine permits using a risk-based approach that generally assigns higher priority to updating the permits of operating major mines 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>Anticipated completion date: 2026</p>
<p>Recommendation 5</p> <p>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.</p>	<p>Completed</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.</p> <p>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>



Review Report: B.C.'s COVID-19 Response: Community Economic Resilience Grants (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 Municipal Affairs (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: Community Economic Resilience Grants (2022)*, as at November 30, 2023.

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 November 30, 2023.
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*.

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 evaluating 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: March 10, 2024



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

Progress Report: B.C.'s COVID-19 Response: Community Economic Resilience Grants (2022)

Auditor General Recommendation	Status	Summary
	(as of Nov. 30, 2023)	
<p>Recommendation 1</p> <p>The Ministry of Municipal Affairs develop guidance for designing, implementing, and monitoring emergency grant programs that builds on the Core Policy and Procedures Manual and sets:</p> <ul style="list-style-type: none"> ▪ Defined roles and responsibilities of ministry assessors and reviewers. ▪ Detailed written guidance for all stages of the evaluation process, including guidance for verifying information provided by applicants. ▪ Monitoring requirements for recipients of upfront grants to ensure the ministry receives sufficient information to monitor compliance. 	<p>Completed</p>	<p>The Ministry of Municipal Affairs has developed guidance materials specific to the design and implementation of grant programs delivered under truncated timelines.</p> <p>The ministry's Local Government Infrastructure and Finance Branch has developed process and policy documentation, for programs, that build on the Core Policy and Procedures Manual, including defining roles and responsibilities of ministry assessors/reviewers, written guidance for the evaluation process including guidance for verifying information provided by applicants, and written guidance around monitoring requirements where recipients receive grants upfront.</p> <p>Program development and delivery is an iterative process. Learnings from the recommendation will result in efficiencies in the future.</p> <p>Completion date: November 2023</p>





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