



Financial Audit Coverage Plan

for fiscal years ending in 2027, 2028, and 2029

Mandate 11

- (1) The Auditor General must report each year, in accordance with generally accepted auditing and assurance standards, to the Legislative Assembly on the financial statements of the government reporting entity.
- (2) The report under subsection (1) must state whether these financial statements are presented fairly in accordance with generally accepted accounting principles.
- (3) The auditor in accordance with section 10 (3) must report each year on the financial statements of the government organizations and of the trust funds, in accordance with generally accepted auditing and assurance standards and in accordance with management of the government organizations and the boards of management of the trust funds to which the appointment is made.
- (a) the minister responsible.
- (b) the auditor of a government organization or a trust fund must audit the government organization or a trust fund as the Auditor General considers advisable to enable the Auditor General to exercise the powers and perform the duties of the Auditor General.
- (4) For the purposes of subsection (4), the Auditor General may conduct or cause to be conducted any further examinations that the Auditor General considers advisable.
- (5) The Auditor General may audit an individual or organization in relation to a grant, a transfer under an agreement, an advance of money, a guarantee for the performance of an obligation, or an expenditure of money for or on behalf of the government, or a trust fund.

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Acting auditor general's comments



The annual audit of government's Summary Financial Statements conducted by my office, the Office of the Auditor General, is the largest financial audit in the province. The Summary Financial Statements consolidate the financial results of central government and 138 government organizations, including Crown corporations, universities, colleges, school districts, health authorities and similar organizations controlled by or accountable to the provincial government. All 138 of these government organizations prepare their own financial statements, which require their own statutory audits.

This *Financial Audit Coverage Plan* presents my proposal for which government organizations will be audited by my office directly and which organizations will be audited by private sector accounting firms (appointed auditors). In addition to auditing the consolidated Summary Financial Statements, my office is proposing to directly audit the financial statements of 10 government organizations. My office also has a role in overseeing the audit of the other 128 government organizations conducted by their appointed auditors.

As required by the *Auditor General Act*, this *Financial Audit Coverage Plan* includes the plan for the next three fiscal years. It has been prepared for the Select Standing Committee on Public Accounts for their review and approval.

One goal of this *Financial Audit Coverage Plan* is to ensure that we have the right depth and breadth of knowledge in each government sector to focus our efforts on risk areas while fulfilling our role as the independent audit office of the legislature.

We conduct our audit of the Summary Financial Statements in accordance with Canadian generally accepted auditing standards (GAAS) prescribed by the Chartered Professional Accountants of Canada. These standards require us to have an appropriate understanding of the business processes of the government reporting entity to enable us to assess that the information in the Summary Financial Statements is fairly presented.

The work that goes into this plan allows us to meet the professional requirements under GAAS and will allow me to sign the independent auditor's report on government's Summary Financial Statements.

I am pleased to present this *Financial Audit Coverage Plan*, with all the information required by the *Auditor General Act*, to the Select Standing Committee on Public Accounts for review and approval.

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

November 2025



Plan at a glance

Why we do this plan

The *Auditor General Act* requires that the Auditor General provide to the Select Standing Committee on Public Accounts, during each fiscal year of the government, a plan for the appointment of auditors for government organizations for the following three fiscal years.

About the plan

The *Financial Audit Coverage Plan* for fiscal years ending in 2027, 2028 and 2029 outlines which government organizations the auditor general proposes to audit directly and which will be audited by appointed auditors.

As auditor for the consolidated Summary Financial Statements, the Office of the Auditor General (the office) requires an appropriate understanding of the 138 government organizations in the government reporting entity.

This *Financial Audit Coverage Plan* outlines the level of involvement the office will have with the audits of each government organization.

Audit coverage

We directly audit all ministries, and have one of three levels of audit involvement in the 138 government organizations:

1. Auditing an organization directly, using office staff.
2. Performing oversight procedures, including attending meetings and reviewing the work of the organization's appointed auditor.
3. Limited involvement, mainly through written communications with the organization's appointed auditor.

Appendix A outlines our level of audit involvement with each of the 138 government organizations.

Changes to the previous approved plan

The following changes are proposed to the *Financial Audit Coverage Plan* approved by the Select Standing Committee on Public Accounts in March 2025:

- In fiscal 2027, Provincial Health Services Authority moves from being audited directly to oversight involvement.
- In fiscal 2027, Northern Health Authority moves from oversight involvement to being audited directly.

Approval requested

The Select Standing Committee on Public Accounts is requested to consider and approve the *Financial Audit Coverage Plan* for fiscal years ending in 2027, 2028 and 2029.

Background

Under the *Auditor General Act*, the auditor general is the auditor of the government reporting entity (GRE). The GRE includes central government (e.g., ministries) and 138 other government organizations, such as Crown corporations, universities, colleges, school districts, health authorities, and similar organizations controlled by or accountable to the provincial government.

The auditor general must report annually to the Legislative Assembly, in accordance with Canadian generally accepted auditing standards (GAAS), on the financial statements of the GRE. These are known as government's Summary Financial Statements.

The annual audit of the Summary Financial Statements is the largest audit performed in the province. It provides assurance to legislators, credit rating agencies, and the people of British Columbia as to whether the Summary Financial Statements present fairly the financial position and operating results of government.

The independent auditor's report is the way an auditor communicates whether the financial statements of an organization are presented fairly. An audit is not designed to examine every transaction and to catch every error that might be included in a set of accounts. It also is not designed to ensure that the notes to the financial statements describe every detail related to the organization.

Audits should ensure there are no material (i.e., significant) errors. An audit is performed using professional judgment, which includes focusing on areas that are significant and more likely to be in error. When the audit is complete, the independent auditor's report explains any concerns about the quality and accuracy of financial reporting.

The independent auditor's report on the Summary Financial Statements is the opinion of the auditor general's alone, but the audit is accomplished through the combined work of the office and appointed auditors (i.e., a private sector accounting firm appointed to audit the financial statements of a government organization). As auditor of the Summary Financial Statements, the office is responsible for determining an appropriate approach to planning and performing audit procedures to respond to the assessed risks of material misstatement of the Summary Financial Statements.

The *Financial Audit Coverage Plan* is provided to the Select Standing Committee on Public Accounts as required by section 10(6) of the *Auditor General Act*.



Plan foundation and preparation

The *Financial Audit Coverage Plan* identifies our level of audit involvement with each organization in the GRE so that the auditor general will have the knowledge necessary to sign the independent auditor's report at the completion of the audit of government's Summary Financial Statements. The *Financial Audit Coverage Plan* also shows the process we use to determine which organizations we will audit directly, and which will be audited by appointed auditors.

The B.C. government's Summary Financial Statements are a consolidation of:

1. **Central government operations, primarily ministries, which form the Consolidated Revenue Fund (CRF).**
2. **Government organizations and trust funds that are included in the GRE.**

Assurance standards require us to develop an appropriate understanding of the GRE to assess potential risks related to our audit of the Summary Financial Statements. We acquire this understanding through:

1. an audit of the consolidation of the GRE;
2. an audit of the accounts of central government (the ministries in the CRF);
3. audits of the financial statements of government organizations;
4. oversight of audits performed by appointed auditors for the financial statements of government organizations and trust funds; and
5. audits of economy, efficiency, effectiveness, accountability and statutory, regulatory and contractual compliance, undertaken under sections 11(8), 12 and 13 of the *Auditor General Act*.

Audit of the consolidation of the GRE

Section 10(1) of the *Auditor General Act* appoints the auditor general as the auditor of the GRE. The auditor general audits government's consolidation of the financial statements of 138 government organizations with the financial results for the CRF. Together, this is known as the audit of government's Summary Financial Statements.



Audit of the accounts of central government

Section 10(2) of the *Auditor General Act* requires the auditor general to audit government ministries, officers of the legislature, and other funds or appropriations that form part of the CRF. Ministries and most of the officers do not currently produce their own financial statements, although they share a common financial reporting system. The office conducts this work directly.

To support our audit of the accounts of central government, we invest in gaining knowledge of government's business – for example, its operating and financial processes, systems, and controls that form the basis for risk assessments that are required under GAAS.

The Office of the Auditor General's financial accounts are part of central government. To maintain independence, our financial statements are audited by an independent auditor appointed by the Legislative Assembly.

Audits of the financial statements of government organizations and trust funds

Canadian public sector accounting standards have criteria to determine which organizations should be included in the GRE. Currently there are 138 organizations that have their own annual audited financial statements that are consolidated into the Summary Financial Statements ([Appendix A on page 15](#)).

The auditor general has three different levels of involvement in the financial statement audits of government organizations:

1. **High (direct) involvement:** The audit is conducted by the Office of the Auditor General and the auditor general signs the independent auditor's report. Direct audit involvement gives us the best understanding of an auditee's business.
2. **Moderate (oversight) involvement:** The audit is conducted by an appointed auditor. The office performs oversight by conducting extended procedures to better understand the business, issues, and audit risk of the particular organization. This includes attending audit committee (or equivalent) meetings and reviewing the appointed auditor's audit plans and year-end audit files. This involvement gives us the information about the audited organization and allows us to assess whether the audit work is sufficient to support the auditor general's opinion on government's Summary Financial Statements.
3. **Low (limited) involvement:** The audit is conducted by an appointed auditor. To meet professional requirements, the auditor general informs the appointed auditor that the office will rely on their work and may direct or review the audit work as required. We also work with the appointed auditor if there is a specific issue in the organization or sector that needs addressing, as we may be able to provide information or request additional audit work if required. We might also review a sample of the appointed auditors' files.



Letters of instruction

As required under GAAS, we ensure that we will be able to be sufficiently and appropriately involved in the work of the appointed auditors (oversight or limited involvement). A letter of instruction is provided to each appointed auditor for each government organization and trust fund not audited directly by the Office of the Auditor General. The letter communicates the nature, timing, and extent of involvement of the appointed auditors and requires the appointed auditor to confirm they will perform the work requested of them and comply with the instructions.

How we prepare the audit coverage plan

For each organization, we perform a risk assessment to determine where the risks of material misstatement are within the Summary Financial Statements. The risk assessment considers the financial size of the organization and other relevant risks, such as whether the organization:

- delivers a core service;
- has a high level of public interest;
- possesses a high inherent risk to government (related to programs delivered or roles fulfilled);
- is complex;
- will likely have issues that could materially affect the Summary Financial Statements; or
- has other risk factors.

For organizations that are determined to have risks of material misstatement that could impact the Summary Financial Statements, assurance standards require us to have more than a low level of audit involvement. In order to complete the audit of the Summary Financial Statements in a timely manner, we ensure we have sufficient and appropriate resources, including appointed auditors. Professional judgment is used to determine our level of direct audit, oversight, or limited involvement. Appointed auditors may have greater experience with, or greater in-depth knowledge of, the government organizations and their environment.

The *Financial Audit Coverage Plan* rotates our involvement through these organizations on a two- to five-year cycle. This allows us to keep up with risks and issues for each government sector. In some cases, based on the risk assessments, we have determined that our involvement must extend beyond five years. Additionally, the plan includes some organizations that do not have risks of material misstatement to the Summary Financial Statements. Including those organizations in the plan provides us with a greater understanding of government and its environment as required by GAAS.

New government organizations

Section 10(4) of the *Auditor General Act* gives the auditor general the ability to elect to be the auditor of a new government organization or trust fund in their first three fiscal years. The office assesses all new or planned government organizations and trust funds to determine our involvement and whether we should audit them directly. There are no new organizations since the last financial audit coverage plan.



Auditor general appointments exceeding five years

Section 10(7)(d) of the *Auditor General Act* requires the Select Standing Committee on Public Accounts' approval for the auditor general to be appointed as auditor of a government organization or trust fund for a period of more than five consecutive fiscal years. This provision recognizes the need to manage the risk to auditor independence by providing a mechanism to extend the auditor general's involvement beyond five years, where necessary.

When the *Auditor General Act* was revised in 2003, firms were limited to auditing organizations for five years because of the standards being considered for the accounting and auditing profession at the time. The intent was to minimize the risk associated with a potential lack of independence between the auditors and those they were auditing. Since then, the profession has continued to discuss merits and risks of firm and partner rotation. In B.C., the lead engagement partner on the audit of a financial statement of an organization listed on a stock exchange must rotate off the engagement after a period not normally longer than seven years. The office has a similar policy.

The plan requires our audit coverage to be sufficient to enable us to maintain the knowledge required to assess potential risks and appropriately plan our audit of the Summary Financial Statements. The plan balances the benefits of auditor rotation with professional standards that require us to maintain appropriate knowledge and experience to be able to complete our audits.

Assurance standards require that we maintain involvement, either directly or in an oversight capacity, with any organization determined to have a risk of material misstatement to the Summary Financial Statements. By definition, this means some audit engagements may exceed five years.

The same logic applies to government ministries, for which the *Auditor General Act* requires the auditor general to be the auditor in perpetuity.

When preparing the plan, we review each of our appointments exceeding five years and consider whether our continued appointment is warranted. This year, we are requesting that the Select Standing Committee on Public Accounts approve the auditor general continuing as the auditor for one government organization where the term will exceed five years. Exhibit 1 explains the rationale for extending.

Exhibit 1: Auditor general appointments exceeding five years

Organization	Rationale for exceeding five years
BC Transportation Financing Authority (BCTFA)	<p>Our continued direct involvement with BCTFA is warranted as it holds a significant portion of the province's capital assets and is responsible for the financing and construction of highway and other transportation infrastructure projects. In addition:</p> <ul style="list-style-type: none"> ■ there is a high degree of administrative integration with the Ministry of Transportation and Transit, which we must audit; ■ BCTFA is a party to a federal-provincial cost-sharing agreement, which we audit; and ■ our independent auditor's report on BCTFA's financial statements has been qualified since 2011, which increases our assessment of audit risk.



Organizations outside the GRE

Section 14 of the *Auditor General Act* allows the auditor general, with the consent of the Select Standing Committee on Public Accounts, to be appointed auditor of a government organization or trust fund that is not part of the Summary Financial Statements.

We request approval to remain the appointed auditor for the following organization outside the GRE:

- The Provincial Employees Community Services Fund

This is a small charitable employee trust that collects donations from provincial employees and distributes them to B.C. charities. We conduct a review of their annual financial statements and, to support the charity, we do not charge a fee.

Changes to the previous approved plan

Changes to the previous plan can be required for various reasons, including adjustments in resource planning and scheduling, risk assessments and compliance with professional standards and ethical requirements, including independence.

The following changes, reflected in this plan, have been made to the plan that was approved in March 2025 by the Select Standing Committee on Public Accounts:

1. In fiscal 2027, Provincial Health Services Authority moves from being audited directly to oversight involvement.
2. In fiscal 2027, Northern Health Authority moves from oversight involvement to being audited directly.

Other engagements

In addition to the audits of the CRF and the organizations in [Appendix A](#), we perform additional audit work (beyond the audit of the financial statements) related to ministries and government organizations. [Appendix B on page 20](#) lists the other engagements performed by the office.



Summary of consultations

We conduct annual consultations with government organizations impacted by our financial audit coverage plan. The process starts with a discussion of the proposed changes with organizations that will be impacted by the inclusion of fiscal 2029 in the proposed plan and by any changes to the previously approved plan. This consultation continues while we draft the plan. It may include discussions with senior management and audit committee chairs (or equivalent) and attendance at audit committee meetings.

After the plan has been reviewed and approved by the Select Standing Committee on Public Accounts, we will communicate, in writing, with each government organization and trust fund that has a change in the auditor general's level of audit involvement. We also continue to communicate, as needed, with all government organizations to keep them informed about our process for creating the plan.

Implications for the office's budget

The proposed changes to the audit coverage will not have any implications for the office's budget.

We would be happy to discuss any aspect of our plan with the committee.

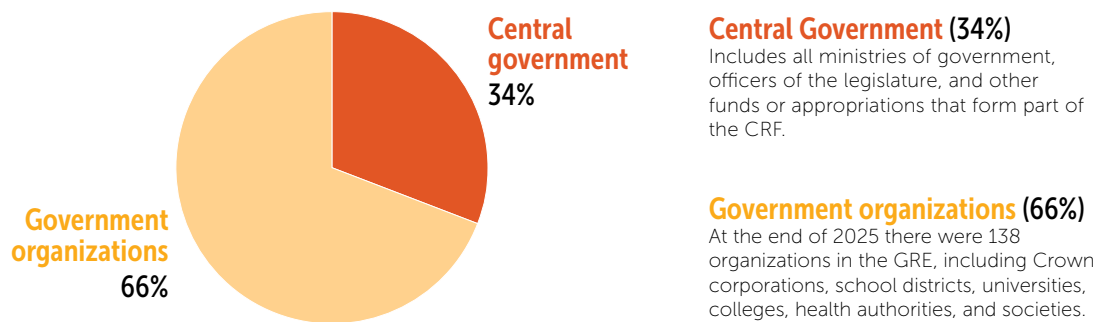


The plan for 2027, 2028, and 2029

This *Financial Audit Coverage Plan* addresses the audits of organizations in the GRE that are not reported through the CRF.

As Exhibit 2 shows, 66 per cent of government expenses flow through these organizations. The CRF accounts for 34 per cent of government expenses, after excluding transfers from the CRF to fund government organizations.

Exhibit 2: Total government expenses for fiscal year ending March 31, 2025



The proposed audit coverage plan for fiscal years ending in 2027, 2028 and 2029 (for organizations included in the GRE) is summarized in Exhibit 3. Our involvement with government organizations is presented in detail in [Appendix A](#).

Exhibit 3: Summary of proposed audit coverage

Organization type	Expected # of organizations	Fiscal year ending in								
		2027			2028			2029		
		Level of involvement			Level of involvement			Level of involvement		
		Limited	Oversight	Direct	Limited	Oversight	Direct	Limited	Oversight	Direct
School districts	60	53	4	3	53	4	3	53	4	3
Universities, colleges and institutes	25	18	5	2	18	5	2	18	5	2
Health authorities	7	1	5	1	1	5	1	1	5	1
Hospital societies	5	4	1	0	4	1	0	4	1	0
Crown corporations	41	29	8	4	28	9	4	28	9	4
Total	138	105	23	10	104	24	10	104	24	10



As shown in Exhibit 4, the auditor general had either a direct or oversight level of involvement for 85 per cent of government organizations' expenses (as reported in the financial statements of individual government organizations) for the 2024/25 fiscal year. Note that Exhibit 4 and Exhibit 5 exclude the expenses of core government operations, which we audit directly.

Exhibit 4: Government organizations' expenses by level of audit involvement, fiscal year ending March 31, 2025

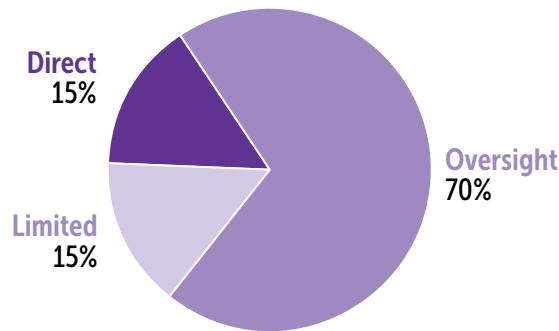
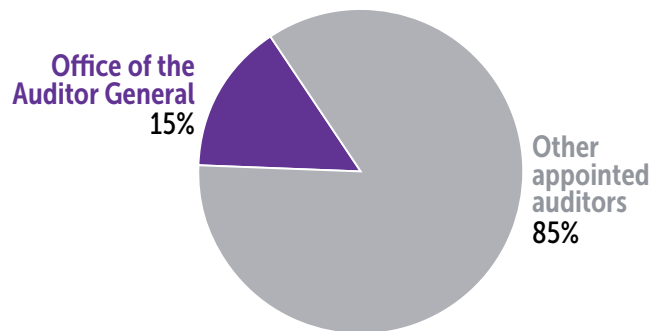


Exhibit 5: Proportion of government organizations' expenses audited by the Office of the Auditor General of B.C. compared to other auditors, fiscal year ending March 31, 2025



The government organizations that have other appointed auditors, as shown in Exhibit 5, are primarily audited by the larger auditing firms (BDO Canada LLP, Deloitte LLP, Doane Grant Thornton LLP, KPMG LLP and PricewaterhouseCoopers LLP). We work closely with these firms during their audit of government organizations to ensure the timely completion of the audit of the Summary Financial Statements.

[Appendix A](#) outlines the proposed level of involvement by the auditor general for each government organization and trust fund, for each year of the financial audit coverage plan.



Approval requested

We request that the Select Standing Committee on Public Accounts approve the *Financial Audit Coverage Plan* for fiscal years ending in 2027, 2028 and 2029.



Appendix A:

Detailed coverage plan for fiscal years ending in 2027, 2028, and 2029

Plan legend	
OAG-direct	High Involvement – Audit performed by the Office of the Auditor General.
Oversight	Moderate Involvement – Auditors other than the auditor general are the appointed auditors. However, the auditor general conducts oversight procedures.
Blank	Low involvement – Auditors other than the auditor general are the appointed auditors. The auditor general has limited involvement, but may conduct work as required.

	Proposed three-year coverage for fiscal year ending in		
	2027	2028	2029
School districts			
School District No. 5 (Southeast Kootenay)	Oversight	Oversight	
School District No. 6 (Rocky Mountain)			
School District No. 8 (Kootenay Lake)			
School District No. 10 (Arrow Lakes)			
School District No. 19 (Revelstoke)			
School District No. 20 (Kootenay-Columbia)			
School District No. 22 (Vernon)			
School District No. 23 (Central Okanagan)			
School District No. 27 (Cariboo-Chilcotin)			
School District No. 28 (Quesnel)			
School District No. 33 (Chilliwack)			
School District No. 34 (Abbotsford)	OAG-Direct	OAG-Direct	OAG-Direct
School District No. 35 (Langley)			
School District No. 36 (Surrey)	Oversight	Oversight	Oversight
School District No. 37 (Delta)			
School District No. 38 (Richmond)			
School District No. 39 (Vancouver)	Oversight	Oversight	Oversight
School District No. 40 (New Westminster)			
School District No. 41 (Burnaby)			



	Proposed three-year coverage for fiscal year ending in		
	2027	2028	2029
School District No. 42 (Maple Ridge-Pitt Meadows)			
School District No. 43 (Coquitlam)	OAG-Direct	OAG-Direct	OAG-Direct
School District No. 44 (North Vancouver)			
School District No. 45 (West Vancouver)			
School District No. 46 (Sunshine Coast)			
School District No. 47 (qathet)			
School District No. 48 (Sea to Sky)			
School District No. 49 (Central Coast)			
School District No. 50 (Haida Gwaii)			
School District No. 51 (Boundary)			
School District No. 52 (Prince Rupert)			
School District No. 53 (Okanagan Similkameen)			
School District No. 54 (Bulkley Valley)			
School District No. 57 (Prince George)			Oversight
School District No. 58 (Nicola-Similkameen)			
School District No. 59 (Peace River South)			
School District No. 60 (Peace River North)			
School District No. 61 (Greater Victoria)			
School District No. 62 (Sooke)			
School District No. 63 (Saanich)			
School District No. 64 (Gulf Islands)			
School District No. 67 (Okanagan Skaha)			
School District No. 68 (Nanaimo-Ladysmith)			
School District No. 69 (Qualicum)			
School District No. 70 (Pacific Rim)			Oversight
School District No. 71 (Comox Valley)			
School District No. 72 (Campbell River)			
School District No. 73 (Kamloops-Thompson)	Oversight	Oversight	OAG-Direct
School District No. 74 (Gold Trail)	OAG-Direct	OAG-Direct	
School District No. 75 (Mission)			
School District No. 78 (Fraser-Cascade)			
School District No. 79 (Cowichan Valley)			
School District No. 81 (Fort Nelson)			
School District No. 82 (Coast Mountains)			
School District No. 83 (North Okanagan-Shuswap)			



	Proposed three-year coverage for fiscal year ending in		
	2027	2028	2029
School District No. 84 (Vancouver Island West)			
School District No. 85 (Vancouver Island North)			
School District No. 87 (Stikine)			
School District No. 91 (Nechako Lakes)			
School District No. 92 (Nisga'a)			
School District No. 93 (Francophone Education Authority)			
Universities, colleges, and institutes			
British Columbia Institute of Technology	Oversight	Oversight	Oversight
Camosun College			
Capilano University			
Coast Mountain College			
College of New Caledonia		Oversight	OAG-Direct
College of the Rockies			
Douglas College			Oversight
Emily Carr University of Art and Design			
Justice Institute of British Columbia			
Kwantlen Polytechnic University	Oversight		
Langara College			
Nicola Valley Institute of Technology			
North Island College			
Northern Lights College			
Okanagan College	OAG-Direct	OAG-Direct	
Royal Roads University			Oversight
Selkirk College	Oversight	Oversight	
Simon Fraser University	OAG-Direct	OAG-Direct	OAG-Direct
The University of British Columbia	Oversight	Oversight	Oversight
Thompson Rivers University			
University of Northern British Columbia			
University of the Fraser Valley			
University of Victoria	Oversight	Oversight	Oversight
Vancouver Community College			
Vancouver Island University			



	Proposed three-year coverage for fiscal year ending in		
	2027	2028	2029
Health authorities			
Fraser Health Authority	Oversight	Oversight	Oversight
Interior Health Authority	Oversight	Oversight	Oversight
Nisga'a Valley Health Authority			
Northern Health Authority	OAG-Direct	OAG-Direct	OAG-Direct
Provincial Health Services Authority	Oversight	Oversight	Oversight
Vancouver Coastal Health Authority	Oversight	Oversight	Oversight
Vancouver Island Health Authority	Oversight	Oversight	Oversight
Hospital societies and other health organizations			
Louis Brier Home and Hospital			
Menno Hospital			
Mount St. Mary Hospital			
Providence Health Care	Oversight	Oversight	Oversight
St. Michael's Centre			
Crown corporations			
BCNET			
BC Family Maintenance Agency Ltd.			
BC Financial Services Authority	OAG-Direct	OAG-Direct	OAG-Direct
BC Games Society			
BC Health Care Occupational Health and Safety Society			
B.C. Pavilion Corporation	Oversight	Oversight	Oversight
BC Transportation Financing Authority	OAG-Direct	OAG-Direct	OAG-Direct
British Columbia Assessment Authority			
British Columbia Energy Regulator	Oversight	Oversight	Oversight
British Columbia Housing Management Commission	OAG-Direct	OAG-Direct	OAG-Direct
British Columbia Hydro and Power Authority	Oversight	Oversight	Oversight
British Columbia Infrastructure Benefits Inc.			
British Columbia Liquor Distribution Branch	Oversight	Oversight	Oversight
British Columbia Lottery Corporation	Oversight	Oversight	Oversight
British Columbia Public School Employers' Association			
British Columbia Securities Commission			
British Columbia Transit			
Canadian Blood Services			
Columbia Basin Trust	Oversight	Oversight	Oversight



	Proposed three-year coverage for fiscal year ending in		
	2027	2028	2029
Columbia Power Corporation	Oversight	Oversight	Oversight
Community Living British Columbia	OAG-Direct	OAG-Direct	Oversight
Community Social Services Employers' Association of British Columbia			
Creston Valley Wildlife Management Authority Trust Fund			
Crown Corporation Employers Association			
Destination BC Corp.			
First Peoples' Heritage, Language and Culture Council			
Forest Enhancement Society of BC			
Forestry Innovation Investment Ltd.			
Health Employers Association of British Columbia			
InBC Investment Corp.			
Infrastructure BC Inc.			
Innovate BC			
Insurance Corporation of British Columbia	Oversight	Oversight	Oversight
Knowledge Network Corporation			
Legal Services Society			
Nechako-Kitimaat Development Fund Society			
Organized Crime Agency of British Columbia Society			
Post-Secondary Employers' Association			
Royal British Columbia Museum Corporation			
SkilledTradesBC		Oversight	OAG-Direct
The BC Council for International Education			
Trust funds ¹			
Credit Union Deposit Insurance Corporation of BC			
Public Guardian and Trustee of BC (Estates and Trusts)			
Supreme and Provincial Court (Suitors' Funds) ²			

¹ Only those government trust funds that are significant to the Summary Financial Statements are included in this plan. Trust Funds are not consolidated into the Summary Financial Statements and are included in note disclosure only.

² The Supreme and Provincial Court (Suitors' Funds) are not audited.



Appendix B:

Office of the Auditor General's involvement in other engagements

This listing of other engagements is based on our involvement with the 2026 fiscal year audits of government organizations. The office's involvement is due to professional obligations that flow through from being the financial statement auditor.

Organization by sector	Other engagement	Explanation
Health sector		
British Columbia Emergency Health Services (BCEHS)	Audit of the financial statements of BCEHS in accordance with Canadian auditing standards	<i>Emergency Health Services Act</i> requires the annual audit of BCEHS. This organization is consolidated into the Provincial Health Services Authority (PHSA).
Forensic Psychiatric Services Commission (FPSC)	Audit of the financial statements of FPSC in accordance with Canadian auditing standards	<i>Forensic Psychiatry Act</i> requires the annual audit of FPSC. This organization is consolidated into PHSA.
BC Cancer	Audit of the consolidated financial statements of the Provincial Health Services Authority in accordance with U.S. government auditing standards	Required for organizations that receive U.S. grant funding from U.S. federal agencies.
BC Cancer	Audit of internal control over financial reporting and on compliance and other matters based on an audit of financial statements in accordance with U.S. government auditing standards	Required for organizations that receive U.S. grant funding from U.S. federal agencies.
BC Cancer	Audit of compliance for research and development cluster of expenditures in accordance with U.S. government auditing standards	Required for organizations that receive U.S. grant funding from U.S. federal agencies.
Education sector		
Simon Fraser University (SFU)	Audit of the consolidated financial statements of SFU in accordance with U.S. government auditing standards	Required for organizations that receive U.S. grant funding from U.S. federal agencies.
Simon Fraser University (SFU)	Audit of internal control over financial reporting and on compliance and other matters based on the audit of financial statements performed in accordance with U.S. government auditing standards	Required for organizations that receive U.S. grant funding from U.S. federal agencies.
Simon Fraser University (SFU)	Audit of compliance with the Direct Loan Program in accordance with U.S. government auditing standards	Required for organizations that receive U.S. grant funding from U.S. federal agencies.
Simon Fraser University (SFU)	Audit of the Full Time Equivalent (FTE) Enrolment Report in accordance with Canadian standards on assurance engagements	Required by the Ministry of Post-Secondary Education and Future Skills to ensure the FTE figures reported by SFU are appropriate.
Simon Fraser University Foundation	Audit of the financial statements in accordance with Canadian auditing standards	<i>University Foundations Act</i> requires the annual audit of Simon Fraser University Foundation. Organization is consolidated into SFU.
Ministry of Post-Secondary Education and Future Skills	Audit of the Statement of Revenues and Expenses per the Canada-British Columbia Workforce Development Agreement (WDA) in accordance with Canadian auditing standards	Requirement of the agreement to obtain federal funding.



Organization by sector	Other engagement	Explanation
Transportation sector		
Ministry of Transportation and Transit	Agreed-upon procedures engagement of the Schedule of Detailed Expenditure Claims per the Canada-British Columbia New Building Canada Fund Contribution Agreement in accordance with Canadian standard on related services	Requirement of the agreement to obtain federal reimbursement.
Protection of persons and property sector		
Ministry of Emergency Management and Climate Readiness	Audit of the British Columbia's Disaster Financial Assistance Arrangement (DFAA) claim in accordance with Canadian auditing standards	Requirement of the agreement to obtain federal reimbursement.
Other sector		
British Columbia Housing Management Commission	Audits of three Annual Statements of Disbursement in accordance with Canadian standards on assurance engagements	Required for agreements with Canada Mortgage and Housing Corporation.
British Columbia Housing Management Commission	Audit of the Annual Statement of Funding and Expenditures in accordance with Canadian standards on assurance engagements	Required for an agreement with Canada Mortgage and Housing Corporation.
British Columbia Housing Management Commission	Audit of Report on the Canada Mortgage and Housing Corporation loans under administration in accordance with Canadian standards on assurance engagements	Required for an agreement with Canada Mortgage and Housing Corporation.
British Columbia Housing Management Commission	Audit of the Statement of Operations for the British Columbia Housing management Commission in accordance with Canadian standards on assurance engagements	Required for an agreement with the Province of B.C.
British Columbia Housing Management Commission	Audits of compliance with specified requirements of three agreements in accordance with Canadian standards on attestation engagements to report on compliance	Required for two agreements with Canada Mortgage and Housing Corporation and one agreement with the Province of B.C.
British Columbia Housing Management Commission	Audits of compliance with specified requirements of two agreements in accordance with Canadian standards on direct engagements to report on compliance	Required for two agreements with Canada Mortgage and Housing Corporation.
General government sector		
Ministry of Finance	Audit of the summary of provincial debt, key indicators of provincial debt and the summary of performance measures in accordance with Canadian auditing standards	The Provincial Debt Summary is included in the Province of B.C.'s Public Accounts.
Organization	Other engagement	Explanation
Legislative Assembly	Audit of the financial statements in accordance with Canadian auditing standards	Appointed as auditor under the <i>Legislative Assembly Management Committee Act</i> .





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