

Audits at a glance

Why we did these audits

- B.C. public sector organizations, including school districts, spend significant amounts every year by procuring various goods and services.
- Effective procurement frameworks (including policies and practices) help ensure public funds are spent fairly, transparently, and that value is received for money spent.
- Our office will pay particular attention to procurement across ministries and public sector organizations in coming years because inconsistent procurement practices can increase legal, financial, operational, and reputational risks.
- We started by looking at the procurement frameworks of three school districts: Abbotsford, Coquitlam, and Saanich.

About these audits

- For the fiscal year that ended on June 30, 2025, the value of goods and services procured by all B.C. school districts was about \$800 million.
- School districts develop their own procurement framework. Their procurement policies and practices are expected to follow the spirit and intent of the Province of B.C.'s procurement policy and applicable trade agreements.
- This report includes chapters – with conclusions, findings and recommendations – for each of the three school districts that we audited.

Objective

Our objective was to determine if School District No. 34 (Abbotsford), School District No. 43 (Coquitlam), and School District No. 63 (Saanich) had implemented procurement frameworks that reflected the spirit and intent of the Province of B.C.'s Core Policy and Procedures Manual.

Scope of the work

The three audits focused on the districts' procurement of goods and services. We looked at the design of the policies and procedures used to guide procurement planning, solicitation, evaluation and contract management phases. We also examined a selection of procurements to see how each school district put its policies into practice.

Audit chapters

Chapter 1: An audit of the procurement policy and procedures at School District No. 34 (Abbotsford)

We concluded that School District 34 (Abbotsford) did not implement a procurement framework that reflected the spirit and intent of the Core Policy and Procedures Manual (CPPM). While the school district had incorporated many elements of the CPPM into their policy, the policy did not:

- require consideration of alternatives to a new procurement;
- require that the same information, including evaluation criteria, was provided to all vendors and that vendors were provided with sufficient time to submit responses;
- offer a mechanism for submitting complaints; and
- include a contract amendment process.

Audits at a glance *(continued)*

Chapter 1: An audit of the procurement policy and procedures at School District No. 34 (Abbotsford)

Continued

We also found that some practices did not follow the school district's policy. Most notably, the district did not consistently follow its solicitation policy to run a competitive process when purchasing goods and services over \$25,000. As well, we found that the district did not always use contracts when required, perform vendor evaluations, or document its approval of directly awarded contracts, per its policy.

School District No. 34 (Abbotsford) has accepted the 11 recommendations we made to update its procurement policy and procedures to reflect the spirit and intent of the CPPM.

Audit period: July 1, 2024 - October 31, 2025

Chapter 2: An audit of the procurement policy and procedures at School District No. 43 (Coquitlam)

We concluded that School District 43 (Coquitlam) had implemented a procurement framework that reflected the spirit and intent of the CPPM. We identified minor exceptions related to monitoring and evaluating contractor performance and not having a policy in place to prevent contract amendments that could change the nature and intent of the original contract. School District No. 43 (Coquitlam) has accepted our three recommendations to update its procurement policy and procedures to reflect the spirit and intent of the CPPM.

Audit period: July 1, 2024 - June 30, 2025

Chapter 3: An audit of the procurement policy and procedures at School District No. 63 (Saanich)

We concluded that School District No. 63 (Saanich) did not implement a procurement framework that reflected the spirit and intent of the CPPM. While the school district had incorporated elements of the CPPM into their policy, the policy did not:

- include a vendor complaint process;
- require the use of a standard contract template and that contracts were to be signed before goods and services were delivered;
- provide guidance for monitoring and reporting on contractor performance, resolving contract disputes or amending contracts.

We also found that some of the school district's procurement policies weren't being followed in practice. Most notably, the district was not consistently following its solicitation and evaluation policies to support a competitive process when purchasing goods and services between \$25,000 and \$75,000. School District No. 63 (Saanich) has accepted seven of our eight recommendations to update its procurement policy and procedures to reflect the spirit and intent of the CPPM.

Audit period: July 1, 2024 - October 31, 2025