



Building Better Reports: Our Review of the 2002/03 Annual Service Plan Reports of Government

Appendix A: Organizations Whose Annual Service Plan Reports We Assessed

Ministries

Ministry of Advanced Education [back to report](#)

We set out below our assessment of the degree to which the annual service plan report of the Ministry of Advanced Education has incorporated the BC Reporting Principles. A summary of our assessment methodology and a discussion about the rating system are presented in Appendix B of *Building Better Reports: Our Review of the 2002/03 Annual Service Plan Reports of Government* and on our website at <http://www.bcauditor.com/PUBS/2003-04/Report7/BuildingR.pdf>.

To properly understand the results of our assessments of the 2002/03 annual service plan reports of government, please refer to page 11 of the report under the heading "Putting the Assessment Results in Context."

Our assessment of each of the reports is summarized by reporting principle. The comments we provide are intended simply to highlight some of the positive aspects of reporting and some of the areas where improvement could be made.

	Performance Reporting Principles						
Stage of Development	Public Purpose Served	Linking Goals and Results	Few, Critical Aspects	Risks and Capacity	Linking Resources, Strategies and Results	Comparative Information	Disclose Key Reporting Judgements
Fully Incorporated							
Fundamentals in Place			X				
In Process	X	X					X

Start-up				X	X	X	
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Public Purpose Served – The report explained the ministry’s purpose, mission, values and core business areas, and described how its programs and services are delivered and by whom. It also described the responsibilities it shares with others for managing the public post-secondary education system.

To improve in this area of reporting, the ministry needs to... include more information about its accountability relationships with its partners and the roles of its partners in contributing to the ministry’s goals.

Linking Goals and Results – The report provided good linkage between the service plan and performance measures, and its consistent structure and format enabled the reader to understand the connection between the report and the plan. However, although the ministry has identified performance measures for most of its objectives, they tend to focus simply on outputs.

To improve in this area of reporting, the ministry needs to... enhance performance measures that balance outputs, short-term outcomes and long-term outcomes.

Few, Critical Aspects of Performance – The report outlined the goals, objectives and outputs that are important to the ministry’s stakeholders, described all the ministry’s core business areas, and linked the ministry’s objectives to government-wide direction.

To improve in this area of reporting, the ministry needs to... continue refining its measures for assessing the success of its continuing strategies.

Risk and Capacity – In its description of operating context, the report identified many of the challenges and risks the ministry faced. The report, though, does not indicate the extent to which the anticipated risks materialized, nor does it describe the capacity in either the ministry or the advanced education system and how that capacity has influenced the results obtained.

To improve in this area of reporting, the ministry needs to... indicate the extent to which the anticipated risks materialized, explain how capacity influenced the results obtained, and describe whether the capacity of the ministry and the advanced education system is improving, deteriorating or staying the same.

Linking Resources, Strategies and Results – The report provided high-level financial accountability information in the form of expenditures by core business area. However, variances, while identified, were not fully explained and no linkages were made between financial or other resource information and performance results.

To improve in this area of reporting, the ministry needs to... fully explain expenditure variances and to clearly link financial and other resource information to performance results.

Comparative Information – The report provided limited historical and trend information, largely because the ministry is still in the process of developing baseline information.

To improve in this area of reporting, the ministry needs to... focus on establishing

baseline and benchmark information so that it can use it as a basis for comparing current performance.

Disclose Key Reporting Judgements – The report presented the sources of its data, and explained the steps taken to validate the information as well as limitations or uncertainties in the information. It also explained the ministry's reasons for choosing its performance measures and has provided information about many of the factors that have influenced the current year's performance.

To improve in this area of reporting, the ministry needs to... interpret its performance in the context of historical achievements and trends.

Ministry of Agriculture, Food and Fisheries [back to report](#)

We set out below our assessment of the degree to which the annual service plan report of the Ministry of Agriculture, Food and Fisheries has incorporated the BC Reporting Principles. A summary of our assessment methodology and a discussion about the rating system are presented in Appendix B of *Building Better Reports: Our Review of the 2002/03 Annual Service Plan Reports of Government* and on our website at <http://www.bcauditor.com/PUBS/2003-04/Report7/BuildingR.pdf>.

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Stage of Development	Performance Reporting Principles						
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Fully Incorporated							
Fundamentals in Place							
In Process		X					
Start-up	X		X	X	X	X	X

Public Purpose Served – The report described why the ministry exists and what public purpose it serves.

To improve in this area of reporting, the ministry needs to... demonstrate how its values are integrated into day-to-day operations and how these values guide decision-making. It should also provide clear explanations of how programs are delivered and by whom, how programs contribute to the various goals of the ministry, and how partner organizations contribute to ministry achievements.

Linking Goals and Results – The report clearly linked goals and results to the service plan, describing performance targets in relation to goals, objectives and the performance measures outlined in the plan. However, the chain of events linking what the ministry wants to achieve, what it does achieve and how it measures its performance is unclear.

To improve in this area of reporting, the ministry needs to... provide clearer links between its mission, goals, objectives, strategies and performance measures.

Few, Critical Aspects of Performance – The report covered all aspects of the ministry's core business, but did not identify the "few, critical aspects" of its performance that are of importance to stakeholders and key to the ministry achieving its vision. The goals and objectives selected by the ministry were well described in the report, but the performance measures are primarily milestone.

To improve in this area of reporting, the ministry needs to... identify the few, critical aspects of its work and, related to that, develop performance measures that will enable the reader to fully understand the impact of the ministry's activities.

Risk and Capacity – The report identified some risks in the ministry's internal and external operating environment, but did not adequately describe how these risks have influenced its choice of strategies or its performance results. The report also described the ministry's capacity in terms of FTEs and dollars, but did not provide enough detail to let the reader know whether that capacity was sufficient to meet the ministry's current and future objectives.

To improve in this area of reporting, the ministry needs to... describe how the risks the organization faces have affected its choice of strategies and its performance results. As well, the ministry needs to better explain whether it has the capacity to meet the organization's current and future objectives.

Linking Resources, Strategies and Results – The report did link some human and financial resources to each of the ministry's core business areas and identified variances from the budgeted to actual results.

To improve in this area of reporting, the ministry needs to... link its financial data to its goals, objectives, strategies and programs. Ideally, the ministry should explain how its resources influenced the selection of its strategies and the achievement of its goals, and how efficiently its results were accomplished.

Comparative Information – The report included a baseline of comparative information for most of the ministry's performance measures; this helped the reader understand where the ministry's performance had improved or deteriorated.

To improve in this area of reporting, the ministry needs to... include trend

information and benchmarks for various industry statistics so that the reader can compare the performance of the ministry over time and against that of organizations with similar roles.

Disclose Key Reporting Judgements – The report presented key results as well as a statement declaring management’s public affirmation of its responsibility for these results. However, the report did not disclose why the ministry has chosen to focus on the objectives it has.

To improve in this area of reporting, the ministry needs to... explain why it selected the performance targets it did. It should also give the reader confidence that the information conveyed is reliable and accurate.

Ministry of Attorney General and Minister Responsible for Treaty Negotiations [back to report](#)

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Fully Incorporated							
Fundamentals in Place		X					

In Process	X		X			X	X
Start-up				X	X		

Public Purpose Served – In explaining the public purpose, the report clearly described the ministry’s core business, the public need fulfilled and the values it followed.

To improve in this area of reporting, the ministry needs to... identify key stakeholders and explain the roles that external partners play in the delivery of services.

Linking Goals and Results – The report provided good linkages to the service plan, and performance results were reported in relation to the plan. Full explanations of results were also provided, allowing a reader to assess the ministry’s overall performance. As well, the measures focused on a range of outputs and a few short-term outcomes.

To improve in this area of reporting, the ministry needs to... clearly explain how the ministry mission, goals, objectives, strategies and performance measures link to each other.

Few, Critical Aspects of Performance – The report focused on the ministry’s core business areas and included meaningful measures of its performance.

To improve in this area of reporting, the ministry needs to... better explain why the measures selected are the best ones for demonstrating ministry progress towards the achievement of its purpose.

Risk and Capacity – In the section on operating context, the report identified many of the challenges and risks the ministry faced.

To improve in this area of reporting, the ministry needs to... indicate the extent to which the anticipated risks materialized, explain how capacity influenced the results obtained, and describe whether the capacity of the ministry is improving, deteriorating or staying the same.

Linking Resources, Strategies and Results – The report described, by core business area, the ministry’s estimated and actual results for operating and capital expenditures, FTEs and financing transactions. Variances were also identified and explained.

To improve in this area of reporting, the ministry needs to... link its use of resources to the related strategies and results achieved.

Comparative Information – The report included some trend information on the ministry’s performance measures.

To improve in this area of reporting, the ministry needs to... explain the impact of the trend information on current and expected future performance, and expand on its discussion of benchmark information.

Disclose Key Reporting Judgements – The report discussed why the performance measures were selected, what the results meant and the expected change in future measures.

To improve in this area of reporting, the ministry needs to... expand its discussion of data reliability and how performance targets were set.

Ministry of Children and Family Development [back to report](#)

We set out below our assessment of the degree to which the annual service plan report of the Ministry of Children and Family Development has incorporated the BC Reporting Principles. A summary of our assessment methodology and a discussion about the rating system are presented in Appendix B of *Building Better Reports: Our Review of the 2002/03 Annual Service Plan Reports of Government* and on our website at <http://www.bcauditor.com/PUBS/2003-04/Report7/BuildingR.pdf>.

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Fully Incorporated							
Fundamentals in Place							
In Process		X	X			X	X
Start-up	X			X	X		

Public Purpose Served – The report described the ministry's core business, its clients and the programs it delivered so that the reader can understand the public role the ministry serves.

To improve in this area of reporting, the ministry needs to... identify key stakeholders and clearly explain the role that external partners play in the delivery of services. It should also indicate how ministry values are integrated into day-to-day operations.

Linking Goals and Results – The report made good linkages to the service plan, including measuring and reporting the ministry's planned performance results. Good explanations of results were provided, allowing readers to assess the overall performance of the ministry.

To improve in this area of reporting, the ministry needs to... clearly explain how its mission, goals, objectives, strategies and performance measures link to each other.

Few, Critical Aspects of Performance – The report focused on the ministry's core business areas and began to focus on the goals and objectives critical to the ministry achieving its purpose. There was a high turn-over in measures as the ministry worked towards developing more meaningful performance measures.

To improve in this area of reporting, the ministry needs to... better explain why the measures it selected best demonstrate its progress towards the achievement of its purpose.

Risk and Capacity – In the section on operating context, the report identified many of the challenges and risks the ministry faced.

To improve in this area of reporting, the ministry needs to... indicate the extent to which the anticipated risks materialized, explain how capacity influenced the results obtained, and describe whether the capacity of the ministry and its operating environment is improving, deteriorating or staying the same.

Linking Resources, Strategies and Results – The report provided the ministry's estimated and actual results by core business area for operating and capital expenditures and financing transactions.

To improve in this area of reporting, the ministry needs to... link its use of resources to the goals, objectives and strategies it is trying to achieve. Also, variances in planned financial performance should be adequately explained.

Comparative Information – The report provided historical information to show trends in the results achieved through the ministry's performance measures.

To improve in this area of reporting, the ministry needs to... clearly explain the impact of the trend information on current and expected future results. Also, the ministry should benchmark its performance against similar organizations.

Disclose Key Reporting Judgements – The report discussed how the ministry measured its performance and provided an interpretation of what the results meant.

To improve in this area of reporting, the ministry needs to... clearly explain why it focused on the goals and objectives it did, and why it selected the measures it did. The ministry should also explain how the performance information was compiled and the limitations of the information reported.

Ministry of Community, Aboriginal and Women's Services [back to report](#)

We set out below our assessment of the degree to which the annual service plan report of the Ministry of Community, Aboriginal and Women's Services has incorporated the BC Reporting Principles. A summary of our assessment methodology and a discussion about the rating system are presented in Appendix B of *Building Better Reports: Our Review of the 2002/03 Annual Service Plan Reports of Government* and on our website at <http://www.bcauditor.com/PUBS/2003-04/Report7/BuildingR.pdf>.

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Fully Incorporated							
Fundamentals in Place							
In Process		X					
Start-up	X		X	X	X	X	X

Public Purpose Served – The report described the ministry's core business, its clients and the programs it delivered.

To improve in this area of reporting, the ministry needs to... identify key stakeholders and explain the roles that external partners play in the delivery of services. The report also needs to indicate how ministry values are integrated into day-to-day operations.

Linking Goals and Results – The report provided good linkages to the service plan, and performance results were reported in relation to the plan. However, the measures the ministry has selected for each of its objectives were focused largely on milestones rather than on outputs and outcomes.

To improve in this area of reporting, the ministry needs to... develop its performance measures so that they focus on a range of outputs and short-term outcomes and link with ministry goals and objectives.

Few, Critical Aspects of Performance – The report focused on the ministry's core business areas and explained how its performance was linked to government-wide direction. The diversity of the ministry's core business areas made it difficult to determine the areas of performance critical to the achievement of the ministry goals.

To improve in this area of reporting, the ministry needs to... clearly explain why the goals and objectives reported are important to stakeholders and to the achievement of the ministry purpose.

Risk and Capacity – In the section on operating context, the report identified many of the challenges and risks the ministry faced.

To improve in this area of reporting, the ministry needs to... indicate the extent to which the anticipated risks materialized, explain how capacity influenced the results obtained, and describe whether the capacity of the ministry and the operating environment is improving, deteriorating or staying the same.

Linking Resources, Strategies and Results – The report presented the ministry's estimated and actual results by core business area for operating and capital expenditures, revenues and FTEs.

To improve in this area of reporting, the ministry needs to... link its use of resources to the goals, objectives and strategies it is trying to achieve. It also needs to adequately explain variances in planned performance.

Comparative Information – Because the ministry was in its first full year of operations, the report was able to provide only limited historical information with which current-year performance could be compared.

To improve in this area of reporting, the ministry needs to... provide more trend information and benchmark data so that measures are presented in a context that enables a reader to understand how well the ministry is performing.

Disclose Key Reporting Judgements – The report only partially explained how the ministry selected its performance measures. It does not explain why the ministry focused on the goals and objectives it did, or why it selected the performance measures it did.

To improve in this area of reporting, the ministry needs to... fully explain its choice of goals, objectives and performance measures. It also needs to explain how the performance information was compiled, what the results mean and the limitations of the information reported.

Ministry of Competition, Science and Enterprise [back to](#)

[report](#)

We set out below our assessment of the degree to which the annual service plan report of the Ministry of Competition, Science and Enterprise has incorporated the BC Reporting Principles. A summary of our assessment methodology and a discussion about the rating system are presented in Appendix B of *Building Better Reports: Our Review of the 2002/03 Annual Service Plan Reports of Government* and on our website at <http://www.bcauditor.com/PUBS/2003-04/Report7/BuildingR.pdf>.

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Fully Incorporated							
Fundamentals in Place							
In Process		X					
Start-up	X		X	X	X	X	X

Public Purpose Served – The report described why the ministry exists and what public purpose it serves.

To improve in this area of reporting, the ministry needs to... demonstrate how its values are integrated into day-to-day operations and how these values guide decision-making. The ministry should also provide clear explanations of how programs are delivered and by whom, how its programs contribute to the various goals of the ministry, and how partner organizations contribute to ministry achievements.

Linking Goals and Results – The report clearly linked goals and results to the service plan, describing

performance targets in relation to goals, objectives and the performance measures outlined in the plan. However, the linkage between what the ministry wants to achieve, what it does achieve and how it measures its performance is unclear.

To improve in this area of reporting, the ministry needs to... provide clearer links between its mission, goals, objectives, strategies and performance measures.

Few, Critical Aspects of Performance – The report covered all aspects of the ministry's core business, but did not identify the "few, critical aspects" that are important to stakeholders and key to the ministry achieving its vision. The goals and objectives selected by the ministry were well described in the report, but the performance measures are primarily milestone or simple outputs.

To improve in this area of reporting, the ministry needs to... identify the few, critical aspects of its work and, related to that, develop performance measures that will enable the reader to fully understand the impact of the ministry's activities.

Risk and Capacity – The report identified some risks in the ministry's internal and external operating environment, but did not adequately describe how these risks have influenced its choice of strategies or its performance results. The report also described the ministry's capacity in terms of FTEs and dollars, but did not provide enough detail to let the reader know whether that capacity was sufficient to meet the ministry's current and future objectives.

To improve in this area of reporting, the ministry needs to... describe how the risks the organization faces have affected its choice of strategies and its performance results. As well, the ministry needs to better explain whether its capacity is sufficient to meet the organization's current and future objectives.

Linking Resources, Strategies and Results – The report linked some human and financial resources to each of the ministry's core business areas and identified variances from the budgeted to actual results.

To improve in this area of reporting, the ministry needs to... link the financial figures it reports to its goals, objectives, strategies and programs. Ideally, the ministry should explain how its resources influenced the selection of its strategies and the achievement of its goals, and how efficiently its results were accomplished.

Comparative Information – The report did not provide any comparative information because the ministry is a relatively new entity. While the report included a summary of achievements, it provided no information for assessing the ministry's performance in comparison to recent history or similar organizations.

To improve in this area of reporting, the ministry needs to... provide comparative information, including benchmarks, so that the reader can understand how well the ministry is performing.

Disclose Key Reporting Judgements – The report presented key results along with a statement declaring management's public affirmation of its responsibility for the results. However, the report did not disclose why the ministry has chosen to focus on the objectives it has.

To improve in this area of reporting, the ministry needs to... include explanations of why it selected the performance information it did, and why the reader should have confidence that the information conveyed is reliable and accurate.

Ministry of Education [back to report](#)

We set out below our assessment of the degree to which the annual service plan report of the Ministry of Education has incorporated the BC Reporting Principles. A summary of our assessment methodology and a discussion about the rating system are presented in Appendix B of *Building Better Reports: Our Review of the 2002/03 Annual Service Plan Reports of Government* and on our website at <http://www.bcauditor.com/PUBS/2003-04/Report7/BuildingR.pdf>.

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Fully Incorporated							
Fundamentals in Place							
In Process	X	X	X			X	X
Start-up				X	X		

Public Purpose Served – The report identified the ministry's purpose, mission and core business areas, and explained how its services are delivered.

To improve in this area of reporting, the ministry needs to... fully explain its role in contributing to an effective governance regime in the K–12 sector.

Linking Goals and Results – The report made good linkage to the service plan and discussed results in relation to the ministry's stated goals and objectives. Although the ministry has measures for most of its objectives, the report expressed these objectives generally in terms of improving outputs rather than defining

outcomes.

To improve in this area of reporting, the ministry needs to... set targets for system performance or degrees of expected improvements and then report on them.

Few, Critical Aspects of Performance – The report showed that the ministry’s performance measures are becoming more focused and meaningful, covering all of the organization’s core business areas. The report also explained the ministry’s performance in relation to government direction.

To improve in this area of reporting, the ministry needs to... finish identifying the most appropriate measures to use for assessing its performance, and provide more even coverage of all its core business areas.

Risk and Capacity – The report identified some of the risks the ministry faces in improving student achievement.

To improve in this area of reporting, the ministry needs to... indicate the extent to which the risks to improving student achievement have affected both the organization’s strategies and student performance. Also needed is a discussion of the capacity in the education system.

Linking Resources, Strategies and Results – The report provided high-level financial accountability information and identified variances between budgeted and actual expenditures.

To improve in this area of reporting, the ministry needs to... adequately explain the variances between budgeted and actual expenditures, and show how its financial information is linked to other performance information.

Comparative Information – The report provided a substantial baseline of information and identified some benchmark data using student results in other provinces. However, because a number of the ministry’s measures are relatively new, it was difficult for the reader to assess how well the organization is performing compared with prior periods.

To improve in this area of reporting, the ministry needs to... provide more historical information on performance measures.

Disclose Key Reporting Judgements – The report included the sources of the data provided, but did not fully discuss the reliability of, and limitations in, the information.

To improve in this area of reporting, the ministry needs to... fully interpret the information that it provides in the report.

Ministry of Energy and Mines [back to report](#)

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Fully Incorporated							
Fundamentals in Place							
In Process	X	X	X				
Start-up				X	X	X	X

Public Purpose Served – The report described why the ministry exists and what public need it fulfills.

To improve in this area of reporting, the ministry needs to... show how its partner organizations contribute to achieving the ministry's goals; provide a thorough explanation of how programs are delivered; and clearly identify the clients, key stakeholders and, when relevant, the markets the ministry serves.

Linking Goals and Results – The report clearly linked goals and results from the ministry's service plan. The service plan established targets for most performance measures and these targets were, for the most part, reported on. The framework linking mission, goals, objectives, strategies and performance measures also enabled the reader to understand what the ministry wants to achieve, what it does for this purpose, and how it measures performance.

To improve in this area of reporting, the ministry needs to... provide better disclosure about why the targets have or have not been met.

Few, Critical Aspects of Performance – The report identified some of the few critical aspects of the ministry’s performance by focusing on the goals and objectives that are critical to the organization in achieving its mission. The report also explained how the ministry’s objectives are linked to government-wide priorities.

To improve in this area of reporting, the ministry needs to... explain its objectives in a way that a reader outside the energy and mining industry can easily comprehend their importance.

Risk and Capacity – The report identified risks and opportunities as they apply to the industry on a global basis.

To improve in this area of reporting, the ministry needs to... discuss the impacts of the identified risks, including any constraints they impose on the ministry’s strategies and results and their expected impact on future performance.

Linking Resources, Strategies and Results – The report provides some linkages between resources, strategies and results by presenting financial and FTE information linked to the ministry’s core business areas.

To improve in this area of reporting, the ministry needs to... explain how the resources it uses link to the organization’s goals, objectives, strategies and business areas. Ideally, the ministry should explain how resource availability influenced the strategies it selected, the goals it accomplished and the efficiency with which it achieved results.

Comparative Information – The report provided little comparative information.

To improve in this area of reporting, the ministry needs to... discuss its performance using comparative information, such as historical trends and benchmark data from ministries or other organizations of a similar nature. Comparing performance in this way would allow the reader to fully understand the significance of the ministry’s achievements.

Disclose Key, Reporting Judgements – The report presented key results along with a statement declaring management’s affirmation of its responsibility for these results. However, the report did not disclose why the ministry has chosen to focus on the objectives it has.

To improve in this area of reporting, the ministry needs to... explain why it selected the performance targets it did, and why the reader should have confidence that the information conveyed is reliable and accurate.

Ministry of Finance [back to report](#)

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Fully Incorporated							
Fundamentals in Place							
In Process		X	X	X		X	
Start-up	X				X		X

Public Purpose Served – The report identified four core business areas and included a description of many high level achievements for each area. This helped the reader understand the types of programs and services the ministry delivers.

To improve in this area of reporting, the ministry needs to... expand the discussion of programs and services in its core business areas with a focus on how its programs and services are delivered and by whom.

Linking Goals and Results – The report made some linkages between the ministry's goals, objectives and most of the performance measures reported in its service plan. Presenting a rationale for selection, update and status for each of the performance measures was a unique feature of this report .

To improve in this area of reporting, the ministry needs to... provide clearer linkages between its mission, goals, objectives, targets, strategies and performance measures.

Few, Critical Aspects of Performance – The report describes the performance measures that the ministry has adopted for all core business areas.

To improve in this area of reporting, the ministry needs to... explain how its performance links to government's strategic priorities.

Risk and Capacity – The report discussed the ministry's external and internal risks, describing the impact of those risks on its operations and how its strategies were adjusted to mitigate its risks.

To improve in this area of reporting, the ministry needs to... discuss the ministry's capacity to deliver services and whether its key areas of capacity are improving, deteriorating or remaining static.

Linking Resources, Strategies and Results – The report included a "Report on Resources" summary linking the annual budget and actual expenditures to its core business areas. As well, the report provided a table linking programs to core business areas.

To improve in this area of reporting, the ministry needs to... provide more detailed information that links funding to specific programs so that the reader can better understand the connection between the resources used in delivering ministry programs and the results it has achieved.

Comparative Information – The report provided baseline and comparative data for most of the ministry's performance measures, allowing the reader to see prior year comparisons and determine whether its performance is improving.

To improve in this area of reporting, the ministry needs to... expand its use of benchmark data by comparing results to industry standards or other similar government organizations.

Disclose Key Reporting Judgements – The report's presentation of rationale, updates and status for each of the ministry's performance measures was very informative in describing how the ministry chose its performance measures.

To improve in this area of reporting, the ministry needs to... explain how targets were selected, the sources of the data it uses and the degree of confidence it has in the reliability of the reported results.

Ministry of Forests [back to report](#)

We set out below our assessment of the degree to which the annual service plan report of the Ministry of Forests has incorporated the BC Reporting Principles. A summary of our assessment methodology and a discussion about the rating system are presented in Appendix B of *Building Better Reports: Our Review of the 2002/03 Annual Service Plan Reports of Government* and on our website at <http://www.bcauditor.com/PUBS/2003-04/Report7/BuildingR.pdf>.

To properly understand the results of our assessments of the 2002/03 annual service plan reports of government, please refer to page 11 of the report under the heading "Putting the Assessment Results in Context."

Our assessment of each of the reports is summarized by reporting principle. The comments we provide are intended simply to highlight some of the positive aspects of reporting and some of the areas where improvement could be made.

	Performance Reporting Principles						
Stage of Development	Public Purpose Served	Linking Goals and Results	Few, Critical Aspects	Risks and Capacity	Linking Resources, Strategies and Results	Comparative Information	Disclose Key Reporting Judgements
Fully Incorporated							
Fundamentals in Place							
In Process	X	X	X			X	X
Start-up				X	X		

Public Purpose Served – The report established the public purpose served by clearly explaining why the ministry exists and what public need it fulfils. The Forest Investment Account best illustrates this — there are clear explanations of how programs are delivered and by whom.

To improve in this area of reporting, the ministry needs to... extend the Forest Investment Account style of explanation to the whole report. This would provide the reader with a clearer understanding of how programs are delivered and how its partners contribute to the achievement of the ministry's goals.

Linking Goals and Results – The report clearly linked goals and results from the ministry's service plan to its annual report. The service plan established performance targets and the ministry, for the most part, reported on these targets. Variances from targets to actual results were also clearly identified. The strategic framework for reporting is well established.

To improve in this area of reporting, the ministry needs to... provide better disclosure why its targets have or have not been met.

Few, Critical Aspects of Performance – The report focused on the goals, objectives and outputs of key aspects of the ministry's core business that appear important in the achievement of the ministry's mission, vision or goals.

To improve in this area of reporting, the ministry needs to... better explain why the goals, objectives and outputs it has reported on represent the key aspects of its business. It also needs to show how this information is linked to government

priorities.

Risk and Capacity – The report identified internal and external risks that affect the ministry's operating environment, but did not adequately describe how these risks have influenced the ministry's choice of strategies or how they have affected the ministry's performance. The report also described the ministry's capacity in terms of FTEs and dollars, but did not provide enough detail to let the reader know whether that capacity was sufficient to meet the ministry's current and future objectives.

To improve in this area of reporting, the ministry needs to... describe how the risks the organization faces have affected its choice of strategies and its performance results. As well, the ministry needs to better explain whether it has the capacity to meet the organization's current and future objectives.

Linking Resources, Strategies and Results – The report provided some linking of human and financial resources to each of the ministry's core business areas.

To improve in this area of reporting, the ministry needs to... explain how its resources link to its goals, objectives, strategies and business areas. Ideally, the ministry should explain how its resources influenced the selection of its strategies and the achievement of goals, and how efficiently results were accomplished.

Comparative Information – The report compared current performance to the previous year's performance, enabling the reader to understand whether the ministry's performance had improved or deteriorated.

To improve in this area of reporting, the ministry needs to... include trends and benchmarks to allow the reader to compare the ministry's performance with that of similar organizations.

Disclose Key Reporting Judgements – The report provided clear and concise explanations of why the ministry chose to focus on the goals and objectives it did.

To improve in this area of reporting, the ministry needs to... explain how its performance targets were selected and, why the reader should have confidence in the reliability of the information.

Ministry of Health Planning [back to report](#)

We set out below our assessment of the degree to which the annual service plan report of the Ministry of Health Planning has incorporated the BC Reporting Principles. A summary of our assessment methodology and a discussion about the rating system are presented in Appendix B of *Building Better Reports: Our Review of the 2002/03 Annual Service Plan Reports of Government* and on our website at <http://www.bcauditor.com/PUBS/2003-04/Report7/BuildingR.pdf>.

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	Performance Reporting Principles						
Stage of Development	Public Purpose Served	Linking Goals and Results	Few, Critical Aspects	Risks and Capacity	Linking Resources, Strategies and Results	Comparative Information	Disclose Key Reporting Judgements
Fully Incorporated							
Fundamentals in Place							
In Process	X	X					
Start-up			X	X	X	X	X

Public Purpose Served – The report described the ministry’s core business areas, programs and processes, and identified those services which are directly delivered and those services which are shared.

To improve in this area of reporting, the ministry needs to... explain how its services are delivered and describe the accountability relationship it has with its partners.

Linking Goals and Results – The report fully described the ministry’s performance in relation to its service plan.

To improve in this area of reporting, the ministry needs to... provide full explanations where expected targets are not met, including describing the steps it has taken to enhance future performance.

Few, Critical Aspects of Performance – The report described all lines of business within the ministry and included performance measures for many aspects of these business areas. For the business areas that were not measured, it is unclear whether the ministry considers them critical to the attainment of the organization’s goals.

To improve in this area of reporting, the ministry needs to... develop more meaningful performance measures. The majority of measures it has now are milestones (completion of specific tasks), making it difficult for the reader to determine what outcomes the ministry intends to achieve.

Risk and Capacity – The report identified key external risks. Capacity was discussed briefly, but it was

difficult to determine whether capacity was improving, deteriorating or remaining static.

To improve in this area of reporting, the ministry needs to... indicate the extent to which the anticipated risks materialized, explain how capacity influenced the results obtained, and describe whether the capacity of the ministry and the operating environment is improving, deteriorating or staying the same.

Linking Resources, Strategies and Results – The report presented limited financial information — that is, only planned and current-year expenditures by core business area.

To improve in this area of reporting, the ministry needs to... fully explain the linkages between its resources and its goals, objectives, strategies and the results achieved.

Comparative Information – The report was unable to provide any comparative information because most of the ministry's measures were milestones. And although the key achievements for the year were described, they were not clearly linked to the ministry's goals and objectives, making it difficult for a reader to determine whether ministry performance was improving, deteriorating or remaining static.

To improve in this area of reporting, the ministry needs to... develop effective measures that will allow readers to gauge its performance year to year and compare it to the performance of similar organizations.

Disclose Key Reporting Judgements – The report briefly explained why the ministry had focused on the goals and objectives chosen, and in most cases it showed how the strategies and measures were linked.

To improve in this area of reporting, the ministry needs to... explain why the performance measures it has chosen are important, and (where data is available) to state where the information came from and identify its limitations.

Ministry of Health Services [back to report](#)

We set out below our assessment of the degree to which the annual service plan report of the Ministry of Health Services has incorporated the BC Reporting Principles. A summary of our assessment methodology and a discussion about the rating system are presented in Appendix B of *Building Better Reports: Our Review of the 2002/03 Annual Service Plan Reports of Government* and on our website at <http://www.bcauditor.com/PUBS/2003-04/Report7/BuildingR.pdf>.

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	Performance Reporting Principles						
Stage of Development	Public Purpose Served	Linking Goals and Results	Few, Critical Aspects	Risks and Capacity	Linking Resources, Strategies and Results	Comparative Information	Disclose Key Reporting Judgements
Fully Incorporated							
Fundamentals in Place							
In Process	X	X	X			X	X
Start-up				X	X		

Public Purpose Served – The report described the ministry’s core business areas, programs and processes, and identified those services which are directly delivered and those which are shared.

To improve in this area of reporting, the ministry needs to... expand the discussion on the accountability relationship with its partners, especially the Health Authorities, who receive the majority of the ministry’s funding.

Linking Goals and Results – The report fully reported the ministry’s performance in relation to the service plan. Results for a few of the performance measures were not reported because data was not available. When targets were not met, the report provided some explanations on how the ministry intended to meet its targets in the future.

To improve in this area of reporting, the ministry needs to... better explain how its performance measures are linked to the strategies.

Few, Critical Aspects of Performance – The report provided a focus on some of the goals and objectives that are critical to the ministry’s stakeholders. However, no performance measures were reported for the lines of business directly administered by the ministry (e.g., the Medical Service Plan). It was therefore unclear whether the ministry considered these business lines to be non-critical.

To improve in this area of reporting, the ministry needs to... more fully explain why the measures it selected best demonstrate its progress toward the achievement of its goals.

Risk and Capacity – The report identified key external risks. Capacity was discussed briefly, but it was difficult to determine whether capacity was improving, deteriorating or remaining static.

To improve in this area of reporting, the ministry needs to... indicate the extent to

which the anticipated risks materialized, explain how capacity influenced the results obtained, and describe whether the capacity of the ministry and the operating environment is improving, deteriorating or staying the same.

Linking Resources, Strategies and Results – The report provided current-year planned and actual expenditures and explained variances. Current-year expenditures were presented by core business.

To improve in this area of reporting, the ministry needs to... fully explain the linkages between its resources and its goals, objectives, strategies and the results achieved.

Comparative Information – The report provided multi-year trend information as well as targets for most performance measures.

To improve in this area of reporting, the ministry needs to... expand its use of national benchmark data to enhance the reader's understanding of the measures presented.

Disclose Key Reporting Judgements – The report presented historical information when current information was unavailable, and provided sources for the data. However, there was no discussion about the data's reliability or limitations, or about what steps the ministry took to validate the data.

To improve in this area of reporting, the ministry needs to... make clear the degree to which the reader should put confidence in the reliability of the information reported.

Ministry of Human Resources [back to report](#)

We set out below our assessment of the degree to which the annual service plan report of the Ministry of Human Resources has incorporated the BC Reporting Principles. A summary of our assessment methodology and a discussion about the rating system are presented in Appendix B of *Building Better Reports: Our Review of the 2002/03 Annual Service Plan Reports of Government* and on our website at <http://www.bcauditor.com/PUBS/2003-04/Report7/BuildingR.pdf>.

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	Performance Reporting Principles						
Stage of Development	Public Purpose	Linking Goals	Few, Critical	Risks and	Linking Resources,	Comparative Information	Disclose Key

	Served	and Results	Aspects	Capacity	Strategies and Results		Reporting Judgements
Fully Incorporated							
Fundamentals in Place							
In Process	X	X	X				X
Start-up				X	X	X	

Public Purpose Served – The report described the ministry’s core business and how its programs are delivered. This clearly demonstrated the public need fulfilled by the ministry.

To improve in this area of reporting, the ministry needs to... better explain how the ministry’s values are integrated into day-to-day operations.

Linking Goals and Results – The report provided good linkages to the service plan. Two sets of measures were presented: the performance measures set in the 2002/03 service plan, and a series of measures added or refined during the year. This approach provided good transparency in reporting.

To improve in this area of reporting, the ministry needs to... continue to work toward performance measures that best contribute to an understanding of its performance, and needs to set measurable targets so that goals and results can be clearly linked.

Few, Critical Aspects of Performance – The report focused on the ministry’s core business areas and included more meaningful measures to illustrate performance. One result of this shift will be a high turnover in measures for next year.

To improve in this area of reporting, the ministry needs to... to work toward stable performance measures so that the reader will fully understand the impact of the ministry’s activities.

Risk and Capacity - The report discussed the ministry’s internal and external operating environments, but not in the context of the risks and capacity. Consequently, it was unclear how the ministry strategies or performance results might be affected.

To improve in this area of reporting, the ministry needs to... discuss the key risks and capacity factors that might affect its current and future performance.

Linking Resources, Strategies and Results – The report explains some linkages between resources, strategies and results by providing current year estimated and actual expenditures for the ministry’s four core business areas. Also reported by core business area was FTE information.

To improve in this area of reporting, the ministry needs to... link its use of resources to the goals, objectives and strategies it is trying to achieve.

Comparative Information – The report provided a baseline of information on the ministry's performance measures. However, the high turnover of measures for next year reduces the relevance of this information.

To improve in this area of reporting, the ministry needs to... continue developing trend information for its key performance results and benchmark to other similar organizations.

Disclose Key Reporting Judgements – The report discussed why the ministry selected the performance measures reported, what the results mean, the limitations of the measures and the expected changes in future measures.

To improve in this area of reporting, the ministry needs to... minimize changes in the measures reported. Changes in reporting should be the result of strategic changes in the ministry, rather than how best to measure performance. Also the basis for selecting performance targets should be clearly explained.

Ministry of Management Services [back to report](#)

We set out below our assessment of the degree to which the annual service plan report of the Ministry of Management Services has incorporated the BC Reporting Principles. A summary of our assessment methodology and a discussion about the rating system are presented in Appendix B of *Building Better Reports: Our Review of the 2002/03 Annual Service Plan Reports of Government* and on our website at <http://www.bcauditor.com/PUBS/2003-04/Report7/BuildingR.pdf>.

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	Performance Reporting Principles						
Stage of Development	Public Purpose Served	Linking Goals and Results	Few, Critical Aspects	Risks and Capacity	Linking Resources, Strategies and Results	Comparative Information	Disclose Key Reporting Judgements
Fully							

Incorporated							
Fundamentals in Place							
In Process		X					
Start-up	X		X	X	X	X	X

Public Purpose Served – The report described the ministry’s role as a single service provider for a broad range of programs and services within the public sector.

To improve in this area of reporting, the ministry needs to...

1. discuss more fully the services it provides in each of its core business areas, including those that are delivered in partnership with other entities, to enable the reader to fully understand how the ministry’s programs and services are delivered and by whom;
2. provide a more complete description of the shared services model, the ministry’s clients and customers, the markets it serves, and how it delivers services to those markets; and
3. explain how its mandate extends to the broader public sector, which would give the reader a better understanding of the ministry’s relationship with Crown corporations, schools and universities, regional health authorities and federal agencies.

Linking Goals and Results – The report provided some linkages between the ministry’s goals, objectives, strategies and most of its performance measures (as reported in the service plan). However, many of the measures were still being developed when its report was written, and all have since been discontinued.

To improve in this area of reporting, the ministry needs to... provide clearer linkages between its mission, goals, objectives, strategies, targets and performance measures. It also needs to discuss significant changes to future activities and explain why performance measures have been dropped.

Few, Critical Aspects of Performance – At the time this report was released, the ministry was still developing performance measures to cover all of its core business areas. It has since changed all of its measures for the 2003/04 reporting year and, in some cases, beyond.

To improve in this area of reporting, the ministry needs to... determine a range of performance measures that fully depict performance and that will be consistent over time unless their associated strategies change.

Risk and Capacity – The report identified basic risks and provided some information on FTE coverage, the size of the ministry infrastructure, and the ministry’s total operating costs.

To improve in this area of reporting, the ministry needs to... discuss risk and capacity in a way that the reader can understand both the ministry's capacity to deliver services and the impact of risk on its operations.

Linking Resources, Strategies and Results – The report included a "Report on Resources" summary linking the annual budget and actual expenditures to its core business areas.

To improve in this area of reporting, the ministry needs to... explain the linkage between financial information and performance information to enable the reader to understand the relationship between resources used and results achieved.

Comparative Information – The report presented limited comparative and baseline information in the 2002/03 fiscal year.

To improve in this area of reporting, the ministry needs to... provide more context, such as trend information and benchmark data so that the reader understands how well the ministry is performing.

Disclose Key Reporting Judgements – The report partially explained how the ministry derived some of its performance measures.

To improve in this area of reporting, the ministry needs to... explain both its sources of data and the degree to which the reader can have confidence in the reliability of the results presented.

Ministry of Provincial Revenue [back to report](#)

We set out below our assessment of the degree to which the annual service plan report of the Ministry of Provincial Revenue has incorporated the BC Reporting Principles. A summary of our assessment methodology and a discussion about the rating system are presented in Appendix B of *Building Better Reports: Our Review of the 2002/03 Annual Service Plan Reports of Government* and on our website at <http://www.bcauditor.com/PUBS/2003-04/Report7/BuildingR.pdf>.

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	Performance Reporting Principles						
Stage of Development	Public Purpose	Linking Goals	Few, Critical	Risks and	Linking Resources,	Comparative Information	Disclose Key

	Served	and Results	Aspects	Capacity	Strategies and Results		Reporting Judgements
Fully Incorporated							
Fundamentals in Place							
In Process	X	X	X				
Start-up				X	X	X	X

Public Purpose Served – The report provided a good overview of the ministry’s core business areas and programs. It also incorporated the ministry’s values into the discussion of the organization’s operating context so that the reader can understand how the ministry’s conduct of business is influenced by these principles.

To improve in this area of reporting, the ministry needs to... more clearly explain the role of its service delivery partners and discuss how its programs are delivered.

Linking Goals and Results – The report made some good linkages between the ministry’s goals and objectives and most of the performance measures presented in its service plan. As well, the report included a good mix of performance measures for each of the ministry’s goals.

To improve in this area of reporting, the ministry needs to... provide clear linkages between the ministry’s mission, goals, objectives, targets, strategies and performance measures.

Few, Critical Aspects of Performance – The report presents performance measures for all of the ministry’s core business areas.

To improve in this area of reporting, the ministry needs to... explain how its critical aspects of performance link to government’s strategic priorities, and explain the importance of those priorities in light of its goals, objectives and performance measures.

Risk and Capacity – The report provided a partial discussion of some of the ministry’s external and internal risks.

To improve in this area of reporting, the ministry needs to... expand its discussion of risks to describe their impact on the ministry’s operations and its ability to achieve performance targets. As well, the ministry needs to expand the discussion of its capacity to deliver services and how that capacity affects its performance.

Linking Resources, Strategies and Results – The report included a "Report on Resources" summary linking annual budget and expenditures to the ministry’s core business areas.

To improve in this area of reporting, the ministry needs to... explain how its resources link to its goals, objectives, strategies and the results it has achieved.

Comparative Information – Because the ministry is only in its first full year of operations, the report provided limited comparative and baseline information.

To improve in this area of reporting, the ministry needs to... present comparative information in its future reports. Also needed are trend information and benchmark data so that measures can be presented in a context that the reader will understand.

Disclose Key Reporting Judgements – The report partially explained how the ministry derived some of its performance measures.

To improve in this area of reporting, the ministry needs to... explain both its sources of data and the degree to which the reader can have confidence in the reliability of the results presented. This way the reader can assess and understand the basis on which the ministry is reporting its results.

Ministry of Public Safety and Solicitor General [back to report](#)

We set out below our assessment of the degree to which the annual service plan report of the Ministry of Public Safety and Solicitor General has incorporated the BC Reporting Principles. A summary of our assessment methodology and a discussion about the rating system are presented in Appendix B of *Building Better Reports: Our Review of the 2002/03 Annual Service Plan Reports of Government* and on our website at <http://www.bcauditor.com/PUBS/2003-04/Report7/BuildingR.pdf>.

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	Performance Reporting Principles						
Stage of Development	Public Purpose Served	Linking Goals and Results	Few, Critical Aspects	Risks and Capacity	Linking Resources, Strategies and Results	Comparative Information	Disclose Key Reporting Judgements
Fully Incorporated							

Fundamentals in Place							
In Process	X	X	X			X	X
Start-up				X	X		

Public Purpose Served – The report clearly described the ministry’s core business, the public need it fulfilled, and the values it followed.

To improve in this area of reporting, the ministry needs to... identify key stakeholders and explain the roles that external partners play in the delivery of services.

Linking Goals and Results – The report provided good linkages to the service plan, and performance results were reported in relation to the plan. However, only one measure for each goal was reported, making it difficult for the reader to assess whether the objectives for the goals were achieved.

To improve in this area of reporting, the ministry needs to... report a mix of measures, balanced between outputs, short-term outcomes and long-term outcomes.

Few, Critical Aspects of Performance – The report focused on the ministry’s core business areas and described the goals and objectives important to its stakeholders. The performance measures continued to evolve with the inclusion of more output measures.

To improve in this area of reporting, the ministry needs to... explain why the key measures it has selected are the best ones to demonstrate its progress in achieving its purpose.

Risk and Capacity – In the section on operating context, the report identified many of the challenges and risks the ministry faced.

To improve in this area of reporting, the ministry needs to... indicate the extent to which the anticipated risks materialized, explain how capacity influenced the results obtained, and describe whether the capacity of the ministry and the operating environment is improving, deteriorating or staying the same.

Linking Resources, Strategies and Results – The report described, by core business area, the ministry’s estimated and actual results for operating and capital expenditures, FTEs and financing transactions. Variances were also identified and explained.

To improve in this area of reporting, the ministry needs to... link the resources it spent to the strategies it has implemented.

Comparative Information – The report included some trend information on the ministry’s performance measures.

To improve in this area of reporting, the ministry needs to... explain its trend information in a context that will enable a reader to understand how well the organization is performing and how it expects those trends to change. The ministry should also attempt to benchmark performance against similar organizations.

Disclose Key Reporting Judgements – The report discussed why the ministry selected the goals and objectives it did, but was unclear about why it selected the performance measures it did.

To improve in this area of reporting, the ministry needs to... expand its discussion of data reliability and clearly explain how it selected its performance measures and set the targets.

Ministry of Skills Development and Labour [back to report](#)

We set out below our assessment of the degree to which the annual service plan report of the Ministry of Skills Development and Labour has incorporated the BC Reporting Principles. A summary of our assessment methodology and a discussion about the rating system are presented in Appendix B of *Building Better Reports: Our Review of the 2002/03 Annual Service Plan Reports of Government* and on our website at <http://www.bcauditor.com/PUBS/2003-04/Report7/BuildingR.pdf>.

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	Performance Reporting Principles						
Stage of Development	Public Purpose Served	Linking Goals and Results	Few, Critical Aspects	Risks and Capacity	Linking Resources, Strategies and Results	Comparative Information	Disclose Key Reporting Judgements
Fully Incorporated							
Fundamentals in Place							
In Process		X				X	

Start-up	X		X	X	X		X
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Public Purpose Served – The report described the ministry’s core business and what programs it delivered.

To improve in this area of reporting, the ministry needs to... identify key stakeholders and explain the roles that external partners play in the delivery of services. It also needs to demonstrate how its values are integrated into day-to-day operations.

Linking Goals and Results – The report provided clear linkages to the ministry’s service plan.

To improve in this area of reporting, the ministry needs to... ensure that the performance measures focus on the full range of stakeholder issues and are linked with the ministry’s goals, objectives and strategies.

The Few, Critical Aspects of Performance – The report focused on the ministry core business areas, but did not explain clearly why the performance measures being reported were the best measures of ministry progress.

To improve in this area of reporting, the ministry needs to... enhance its performance measures so that they include a focus on outcomes rather than inputs and outputs.

Risk and Capacity – The report did not discuss the ministry’s key risks or whether it had the capacity to deliver what was planned, now and into the future.

To improve in this area of reporting, the ministry needs to... discuss its key risks and capacity explain how they have affected its results.

Linking Resources, Strategies and Results – The report linked some of the ministry’s resources, strategies and results by presenting current-year estimated and actual expenditures, FTEs, and capital expenditures by core program area in the ministry.

To improve in this area of reporting, the ministry needs to... link its use of resources to the goals, objectives and strategies it is trying to achieve. As well, it needs to adequately explain variances in its planned and actual performance.

Providing Comparative Information – The report provided at least one year of comparative trend information for each performance measure.

To improve in this area of reporting, the ministry needs to... explain its trend information in a context that will enable a reader to understand how well the organization is performing and how it expects those trends to change. The ministry should also attempt to benchmark performance against similar organizations.

Disclosing Key Reporting Judgements – The report explained that the ministry was in the process of developing more meaningful performance measures. Not explained, however, was why the ministry has chosen to focus on the goals and objectives it has, or chosen the performance measures it has.

To improve in this area of reporting, the ministry needs to... explain its choice of goals, objectives and performance measures. It also needs to explain how the information was compiled, what the results mean and the limitations of the information reported.

Ministry of Sustainable Resource Management [back to report](#)

We set out below our assessment of the degree to which the annual service plan report of the Ministry of Sustainable Resource Management has incorporated the BC Reporting Principles. A summary of our assessment methodology and a discussion about the rating system are presented in Appendix B of *Building Better Reports: Our Review of the 2002/03 Annual Service Plan Reports of Government* and on our website at <http://www.bcauditor.com/PUBS/2003-04/Report7/BuildingR.pdf>.

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Stage of Development	Performance Reporting Principles						
	Public Purpose Served	Linking Goals and Results	Few, Critical Aspects	Risks and Capacity	Linking Resources, Strategies and Results	Comparative Information	Disclose Key Reporting Judgements
Fully Incorporated							
Fundamentals in Place							
In Process		X	X				
Start-up	X			X	X	X	X

Public Purpose Served – The report explained the public purpose served by describing why the ministry exists and what public purpose it serves.

To improve in this area of reporting, the ministry needs to... demonstrate how its values are integrated into day-to-day operations and how they guide decision-making. The ministry should also provide clear explanations of how programs are delivered and by whom, how programs contribute to the various goals of the ministry and how partner organizations contribute to ministry achievements.

Linking Goals and Results – The report described the ministry’s performance in relation to the goals, objectives and performance measures outlined in the service plan. However, integration between what the ministry wants to achieve, what it does achieve and how it measures its performance is unclear.

To improve in this area of reporting, the ministry needs to... articulate clear links between its mission, goals, objectives, strategies and performance measures.

Few, Critical Aspects of Performance – The report described the goals and objectives critical to the ministry’s stakeholders and to the achievement of its purpose.

To improve in this area of reporting, the ministry needs to... provide more convincing explanations of why the information it reports is important to readers.

Risk and Capacity – The report identified some risks in the ministry’s internal and external operating environment, but did not adequately describe how these risks influenced the ministry’s choice of strategies or its performance results. The report also described the ministry’s capacity in terms of FTEs and dollars, but did not provide enough detail to let the reader know whether that capacity was sufficient to meet the ministry’s current and future objectives.

To improve in this area of reporting, the ministry needs to... describe how the risks the organization faces have affected its choice of strategies and its performance results. As well, the ministry needs to better explain whether its current capacity is sufficient to meet the organization’s current and future objectives.

Linking Resources, Strategies and Results – The report linked some human and financial resources to each of the ministry’s core business areas and identified variances from the budgeted to actual results.

To improve in this area of reporting, the ministry needs to... link its financial data to its goals, objectives, strategies and programs. Ideally, the ministry should explain how its resources influenced the selection of its strategies and the achievement of its goals, and how efficiently its results were accomplished.

Comparative Information – The report did not provide any comparative information because the ministry is a relatively new entity. While the report included a summary of achievements, it provided no information for assessing the ministry’s performance in comparison to recent history or similar organizations.

To improve in this area of reporting, the ministry needs to... compare its performance to its past performance and benchmark so that the reader can understand how well the ministry is performing.

Disclose Key Reporting Judgements – The report presented key results as well as a statement declaring management’s public affirmation of its responsibility for these results. However, the report did not disclose why the ministry has focused on the objectives it has.

To improve in this area of reporting, the ministry needs to... explain of why it

selected the performance targets it did, and why the reader should have confidence that the information conveyed is reliable and accurate.

Ministry of Transportation [back to report](#)

We set out below our assessment of the degree to which the annual service plan report of the Ministry of Transportation has incorporated the BC Reporting Principles. A summary of our assessment methodology and a discussion about the rating system are presented in Appendix B of *Building Better Reports: Our Review of the 2002/03 Annual Service Plan Reports of Government* and on our website at <http://www.bcauditor.com/PUBS/2003-04/Report7/BuildingR.pdf>.

To properly understand the results of our assessments of the 2002/03 annual service plan reports of government, please refer to page 11 of the report under the heading "Putting the Assessment Results in Context."

Our assessment of each of the reports is summarized by reporting principle. The comments we provide are intended simply to highlight some of the positive aspects of reporting and some of the areas where improvement could be made.

Stage of Development	Performance Reporting Principles						
	Public Purpose Served	Linking Goals and Results	Few, Critical Aspects	Risks and Capacity	Linking Resources, Strategies and Results	Comparative Information	Disclose Key Reporting Judgements
Fully Incorporated							
Fundamentals in Place							
In Process	X	X	X			X	X
Start-up				X	X		

Public Purpose Served – The report clearly presented the ministry's vision, mission and mandate. Core business areas were also explained and the public purpose was stated. However, the report provided only a limited discussion of the role of its service delivery partners.

To improve in this area of reporting, the ministry needs to... provide additional

information about how its programs are delivered and the role of its service delivery partners, notably the BC Transportation Financing Authority, contractors and advisory committees.

Linking Goals and Results – The report made some linkages between the ministry's objectives, strategies and performance measures outlined in the service plan. However, some objectives lacked performance measures.

To improve in this area of reporting, the ministry needs to... demonstrate more clearly the links between its mission, goals, objectives, and performance measures.

Few, Critical Aspects of Performance – The report provided full descriptions for most of the measures the ministry has selected. However, measures were lacking for some core business areas.

To improve in this area of reporting, the ministry needs to... explain why the information it reports is important to users and how it links to government's strategic priorities.

Risk and Capacity – The report described key risks relating to the ministry's capital projects.

To improve in this area of reporting, the ministry needs to... expand its discussion to include all the significant risks it faces and to describe the impact of those risks on results. By discussing its capacity to deliver services and whether this is improving, deteriorating or remaining static, the ministry would also give the reader an understanding of how it is able to respond to these risks.

Linking Resources, Strategies and Results – The report presented a "Report on Resources" which linked the annual budget and actual expenditures to core business area functions.

To improve in this area of reporting, the ministry needs to... provide more detailed information linking funding levels to goals, objectives and programs. This will enhance the reader's understanding of the resources used by the ministry in delivering its programs and of the results it has achieved. This linkage is especially important where the ministry may be relying on the services of partners to deliver its programs.

Comparative Information – The report provided baseline and comparative data for most of the ministry's performance measures.

To improve in this area of reporting, the ministry needs to... explain performance trends so that the reader understands whether the ministry's performance is improving, deteriorating or remaining static. The inclusion of comparative benchmark data from either industry standards or other similar government organizations would also enhance the reader's understanding of the performance measures presented.

Disclose Key Reporting Judgements – The report gave good explanations of why the ministry selected most of its performance measures. It also explained the sources of data the ministry used for many of its performance measures, but did not report any limitations in the data presented.

To improve in this area of reporting, the ministry needs to... explain why

management is confident in the data's reliability so that the reader can have confidence in the results.

Ministry of Water, Land and Air Protection [back to report](#)

We set out below our assessment of the degree to which the annual service plan report of the Ministry of Water, Land and Air Protection has incorporated the BC Reporting Principles. A summary of our assessment methodology and a discussion about the rating system are presented in Appendix B of Building Better Reports: Our Review of the 2002/03 Annual Service Plan Reports of Government and on our website at <http://www.bcauditor.com/PUBS/2003-04/Report7/BuildingR.pdf>.

To properly understand the results of our assessments of the 2002/03 annual service plan reports of government, please refer to page 11 of the report under the heading "Putting the Assessment Results in Context."

Our assessment of each of the reports is summarized by reporting principle. The comments we provide are intended simply to highlight some of the positive aspects of reporting and some of the areas where improvement could be made.

Stage of Development	Performance Reporting Principles						
	Public Purpose Served	Linking Goals and Results	Few, Critical Aspects	Risks and Capacity	Linking Resources, Strategies and Results	Comparative Information	Disclose Key Reporting Judgements
Fully Incorporated							
Fundamentals in Place							
In Process	X	X	X	X		X	X
Start-up					X		

Public Purpose Served – The report clearly described why the ministry exists and what public need it fulfils.

To improve in this area of reporting, the ministry needs to... demonstrate how its values are integrated into day-to-day operations, explain how its partner organizations contribute to achieving the ministry's goals, and provide a thorough

explanation of how programs are delivered.

Linking Goals and Results – The report clearly linked goals and results from the ministry’s service plan to its annual report. The service plan established performance targets and the ministry, for the most part, reported on these targets. Variances from targets to actual results were also clearly identified. The strategic framework for reporting is well established.

To improve in this area of reporting, the ministry needs to... provide better disclosure about why its targets have or have not been met.

Few, Critical Aspects of Performance – The report described all core business areas, focusing on the few critical aspects of performance. In addition, the ministry presented its rationale for reporting on the measures it has and explains why some measures will change next year.

To improve in this area of reporting, the ministry needs to... provide a clearer explanation of why the information it reports is important to users and significant to the achievement of the ministry’s mission. The ministry also needs to explain how its performance is linked to government’s priorities.

Risk and Capacity – The report identified the ministry’s internal and external risks and described its responses to those risks. Capacity was acknowledged as a constraint, but no assessment of capacity was made.

To improve in this area of reporting, the ministry needs to... describe how the risks the organization faces have affected its choice of strategies and its performance results. As well, the ministry needs to better explain whether its current capacity is sufficient to meet the organization’s current and future objectives.

Linking Resources, Strategies and Results – The report linked some financial and FTE information to each of the ministry’s core business areas. In future, the ministry expects to report expenditures by goals and objectives.

To improve in this area of reporting, the ministry needs to... link its financial data to its goals, objectives, strategies and programs. Ideally, the ministry should explain how its resources influenced the selection of its strategies and the achievement of its goals, and how efficiently its results were accomplished.

Comparative Information – The report provided a baseline of comparative data for most performance measures and, where performance measures had been changed, the rationale for the change was given. The satisfaction survey of park visitors included a 10-year trend and provided explanations to help the reader understand how performance has progressed over time.

To improve in this area of reporting, the ministry needs to... include comparative information, such as park visitor satisfaction for more areas of performance.

Disclose Key Reporting Judgements – The report provided clear and concise explanations of why each performance measure was selected. The report also provided data sources and included some discussion of the data and its limitations.

To improve in this area of reporting, the ministry needs to... explain how performance targets were selected.



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