



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

Crown Corporations

British Columbia Assessment Authority [back to report](#)

We set out below our assessment of the degree to which the annual service plan report of the British Columbia Assessment Authority (the Authority) 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				X
Start-up				X	X		

Public Purpose Served – The report clearly described why the Authority exists and what public need it fulfills. The report also, for the most part, explained what programs and services the Authority delivered, how they were delivered and by whom. The report has begun to measure its values.

To improve in this area of reporting, the Authority needs to... clearly demonstrate how the values of the organization guide its operations.

Linking Goals and Results – The report clearly linked results with the goals set out in the service plans. As well, the measures and targets chosen showed that the Authority is beginning to focus on the range of issues that concern the public and stakeholders. The Authority includes additional information in its service plan.

To improve in this area of reporting, the Authority needs to... clearly explain the chain of events that link planned to actual performance.

Few Critical Aspects of Performance – The report focused on short-term outcomes that are important to the Authority's stakeholders and the achievement of its mission.

To improve in this area of reporting, the Authority needs to... provide performance information, including targets, on key aspects of the organization.

Risk and Capacity – The report identified some risk factors in the Authority's business environment and briefly described the effect these risks had on the Authority's operations during the year. The service plan contained a risk assessment.

To improve in this area of reporting, the Authority needs to... discuss the effect of identified risks and any capacity constraints on the authority's chosen strategies and expected future results.

Linking Resources, Strategies and Results – The report provided a baseline of comparative information and provided some information about sources of revenue.

To improve in this area of reporting, the Authority needs to... link financial data to performance information and therefore show how resources used and strategies chosen influence actual results. Ideally, the Authority should explain how resource availability influenced the Authority's selection of strategies and the achievement of its goals, and how efficiently its results were accomplished.

Comparative Information – The report included a comparison of the Authority's performance to benchmarks established by similar organizations. Also provided was a baseline for performance measure comparison.

To improve in this area of reporting, the Authority needs to... clearly explain the trend and benchmark data it provides, similar to that provided in the service plan.

Disclose Key Reporting Judgements – The report clearly explained why goals and objectives are important

and why the measures are appropriate.

To improve in this area of reporting, the Authority needs to... discuss why particular targets are chosen, as done in the service plan, and why readers should have confidence in the data being presented.

British Columbia Buildings Corporation [back to report](#)

We set out below our assessment of the degree to which the annual service plan report of the British Columbia Buildings Corporation (BCBC) 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		X	X				X
In Process	X			X		X	
Start-up					X		

Public Purpose Served – The report explained BCBC’s vision, mission and legislated mandate, and identified its two core business areas. It also described BCBC’s governance structure and referred to the organization’s code of conduct for its Board of Directors and its Shareholder’s Letter of Expectations from the Minister Responsible for BCBC.

To improve in this area of reporting, the corporation needs to... clearly identify its programs, services, clients and stakeholders, and to describe the governance principles under which the organization operates as well as its success in adhering to them.

Linking Goals and Results – The report clearly linked results to the goals, objectives, strategies and performance measures set out in the corporation’s service plan. Fair and full explanations were provided where performance expectations were not met, and the report made reference to the corporation’s plans for the future.

To improve in this area of reporting, the corporation needs to... expand its reporting to provide explanations of how its actions resulted in short-term results and how these results contribute to long-term outcomes. Additional reporting, including how its contractors and partners performed in relation to the organizations goals and objectives, would enhance the reader’s understanding of the performance of the entire delivery system.

Few Critical Aspects of Performance – The report discussed goals, objectives and outcomes that are important to BCBC’s stakeholders and the achievement of its purpose. As well, the report explained how the organization’s strategies and achievements link to government’s strategic priorities, identified during the Core Services Review.

To improve in this area of reporting, the corporation needs to... present its performance information in a context that describes the corporation’s complete performance story. More complete performance reporting should include convincing explanations of why the information it reports is important to users and how this links to government priorities.

Risk and Capacity – The report identified several key financial and operational risks in BCBC’s business environment, and explained that some risk management strategies have been deferred until the corporation implements an enterprise-wide risk management framework.

To improve in this area of reporting, the corporation needs to... discuss its capacity to deliver services and explain how the risks or capacity constraints it encountered in its operations affected results.

Linking Resources, Strategies and Results – The report presented a five-year financial and operational summary capturing key financial and operating statistics. However, because the report provided limited budget information, variances from planned revenues and expenditures could not be analyzed.

To improve in this area of reporting, the corporation needs to... provide detailed information linking its funding levels to its goals, objectives and programs. Such information would enhance the reader’s understanding of the resources the corporation used in delivering its programs and the results it has achieved.

Comparative Information – The report presented one year of baseline data for most of the corporation’s performance measures and included some benchmark data for selected measures.

To improve in this area of reporting, the corporation needs to... include long-term trend information for its measures and provide additional benchmark data from other similar organizations so that the reader can understand whether BCBC’s performance is improving, deteriorating or remaining static over time.

Disclose Key Reporting Judgements – The report fully explained the rationale for the measures BCBC has

chosen and described the methodology used for compiling the data. The report also explained the sources of performance data and how frequently measurements of the targets were made. Responsibility for the performance data was also publicly affirmed in the report, with the disclosure of the names and positions of those who gathered, compiled and reported on performance.

To improve in this area of reporting, the corporation needs to... disclose the steps taken to validate its data and discuss any limitations in the data for the measures it has presented.

British Columbia Housing Management Commission [back to report](#)

We set out below our assessment of the degree to which the annual service plan report of the British Columbia Housing Management Commission 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	x
Start-up				x			

Public Purpose Served – The report clearly described the need for social housing, as well as the role of BC Housing, the services it delivered, and the governance structure it operated under.

To improve in this area of reporting, the commission needs to... demonstrate how its organizational values are integrated into day-to-day operations. It should also describe its governance principles and how well the commission is adhering to them.

Linking Goals and Results – The service plan had good linkages between goals, objectives and strategies, however the clarity of this linkage did not flow through to the annual report. The presentation of performance results was easy to follow, although the explanations for certain measures were difficult to interpret.

To improve in this area of reporting, the commission needs to... create a better balance of outputs, short-term outcomes and long-term outcomes so that the performance measures it reports on are more meaningful.

Few Critical Aspects of Performance – The report focussed on the organization's core business areas and described the goals and measures important to its stakeholders.

To improve in this area of reporting, the commission needs to... better explain why the measures it selected are the best measures to monitor progress.

Risk and Capacity – The report discussed operational risks in several sections, but did not indicate the extent to which these risks materialized. As well, the report did not describe the capacity in either the organization or the operating environment and how that capacity influenced the results achieved.

To improve in this area of reporting, the commission needs to... discuss what effect the identified risks and any capacity constraints have had on the organization's chosen strategies and its performance results.

Linking Resources, Strategies and Results – The report described financial performance and revenue sources, and compared results to previous periods. The report also provided some linking of financial and other performance information by reporting on some measures of output efficiency.

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

Comparative Information – The report provided some trend data on financial information and performance measures, but there was a high percentage of new measures where no baseline/historical data was available.

To improve in this area of reporting, the commission needs to... continue to develop trend data and to explain the impacts of the trend information on current and expected future performance.

Disclose Key Reporting Judgements – The report discussed how the commission measured its performance and provided some interpretation of what the results meant. Management responsibility for the contents of the report was also publicly affirmed.

To improve in this area of reporting, the commission needs to... explain the reliability of the data and how performance targets were set.

British Columbia Hydro and Power Authority [back to report](#)

We set out below our assessment of the degree to which the annual service plan report of the British Columbia Hydro and Power Authority (BC Hydro) 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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	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	X	X		X	
In Process	X				X		X
Start-up							

Public Purpose Served – The report clearly explained the authority’s reason for existence, as well as how its programs and services are delivered and by whom.

To improve in this area of reporting, the authority needs to... explain how it knows that its products, regardless of the delivery mechanism, are being delivered in a manner consistent with the values it espouses.

Linking Goals and Results – The report clearly linked the goals set out in the service plan with the results achieved. It also included performance targets for its measures and, where performance targets were not met,

it provided full explanations. The report also clearly explained that BC Hydro is monitoring performance results throughout the year to determine if targets will be achieved.

To improve in this area of reporting, the authority needs to... explain how its actions resulted in the short-term results achieved and how these results contribute toward long-term outcomes.

Few Critical Aspects of Performance – The report focused on the few critical aspects of performance by reporting on goals, objectives and outcomes that are important to the authority’s stakeholders and to the achievement of its purpose.

To improve in this area of reporting, the authority needs to... simplify how it presents its information about performance. Presenting a large assortment of measures and results, and in extensive detail, makes it difficult for the reader to assimilate the information.

Risk and Capacity – The report presented results with reference to risks, describing the opportunities and capacity constraints encountered and discussing how the risk and capacity concerns affected results. The report also presented an assessment of the authority’s capacity, for a portion of its business, demonstrating whether capacity was increasing, deteriorating or remaining static.

To improve in this area of reporting, the authority needs to... ensure that it assesses risk and capacity for all key areas of its business operations, including the tolerance BC Hydro has for the risks discussed.

Linking Resources, Strategies and Results – The report described BC Hydro’s sources of revenue and explained the effect that changes in revenue had on the achievement of performance targets.

To improve in this area of reporting, the authority needs to... clearly explain how resources are linked to goals, objectives, strategies and business areas.

Comparative Information – The report compared the authority’s performance to that of similar organizations and explained that it is continuing to look for appropriate benchmarks. As well, the report showed that BC Hydro is beginning to describe its performance in a context that allows the reader to better understand how the authority is doing.

To improve in this area of reporting, the authority needs to... more clearly explain the results that accompany its “performance story.”

Disclose Key Reporting Judgements – The report explained why BC Hydro has chosen to focus on the goals and objectives it has and why the performance measures selected are appropriate.

To improve in this area of reporting, the authority needs to... discuss data reliability and limitations more fully so that the reader can be confident the “performance story” is accurate.

British Columbia Liquor Distribution Branch [back to report](#)

We set out below our assessment of the degree to which the annual service plan report of the British Columbia Liquor Distribution Branch 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		
Start-up			X	X		X	X

Public Purpose Served – The report explained the public purpose the corporation serves by identifying its clients and markets and explaining its governance structure.

To improve in this area of reporting, the corporation needs to... strengthen its explanation of the public purpose served by clearly describing the organization’s areas of responsibility. It should also expand its descriptions of its core business areas by explaining the services each area provides and how it provides them.

Linking Goals and Results – The report clearly linked the goals set out in the service plan with the results achieved, by specific performance targets and, where performance targets were not met, it provided full explanations for why.

To improve in this area of reporting, the corporation needs to... more fully explain the links between its mission, mandate, goals, objectives, strategies, performance measures and results. In this way, the reader will better understand the organization’s actual performance.

Few Critical Aspects of Performance – The report provided some focus on the goals and objectives that are critical to the corporation achieving its vision. However, the corporation is still struggling to select measures that best demonstrate its progress. Some performance measures are starting to become more meaningful and have moved beyond simple outputs to more informative measures, including some short-term outcomes.

To improve in this area of reporting, the corporation needs to... explain why the reported performance measures are important indicators of how well the corporation is achieving its stated goals and objectives.

Risk and Capacity – The report briefly noted some risks in the organization's external economic and operating environment, but said little about capacity.

To improve in this area of reporting, the corporation needs to... go beyond merely identifying the risks it faces to describing them in terms of their expected impact on the corporation's performance and choice of strategies. In addition, the corporation needs to describe its current capacity, assess how it affects the organization's performance and explain whether it is sufficient to meet the organization's goals and objectives.

Linking Resources, Strategies and Results – The report adequately explained how the corporation funds its operations and presented trend information on planned and future revenues and expenses.

To improve in this area of reporting, the corporation needs to... clearly link its resources and financial performance to its objectives, strategies, business areas and performance results.

Comparative Information – The report provided some comparative information on financial performance, but very little on any of the corporation's performance measures.

To improve in this area of reporting, the corporation needs to... compare its performance results not only to results in prior periods, but also to benchmarks established by similar organisations or industry standards.

Disclose Key Reporting Judgements – The report explained how the corporation measured performance, what it reported on and how it compiled the information. Financial information was also discussed in a context that allows the reader to understand the factors affecting performance.

To improve in this area of reporting, the corporation needs to... explain why it has chosen the performance measures it has. It should also discuss data reliability and limitations, as well as its confidence in the reliability of the information reported.

British Columbia Lottery Corporation [back to report](#)

We set out below our assessment of the degree to which the annual service plan report of the British Columbia Lottery Corporation 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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	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 corporation’s core business, how its programs were delivered, the governance structure it operates under, and the values important to it.

To improve in this area of reporting, the corporation needs to... better explain how its values are integrated into day-to-day operations. As well, the corporation needs to describe its governance principles and how well the corporation is adhering to them.

Linking Goals and Results – The report made good linkages to the service plan, allowing readers to understand the connection between the two documents. Also, the report provided some linking of performance measures to the corporate goals, objectives and strategies.

To improve in this area of reporting, the corporation needs to... provide full explanations about results and discuss the expected impact of current results on future plans.

Few Critical Aspects of Performance – The report focussed on the corporation’s core business areas and used some meaningful measures to illustrate performance.

To improve in this area of reporting, the corporation needs to... clearly explain why its goals and objectives are critical to stakeholders and to the achievement of its purpose. The corporation should also explain how performance is linked to government-wide direction.

Risk and Capacity – The report discussed operational risks in several sections. System and employee capacity was also discussed, but in a limited way.

To improve in this area of reporting, the corporation needs to... indicate the extent to which anticipated risks materialized and their impact on the corporation's strategies and performance results. Also, the corporation should expand its discussion of capacity in a way that will allow the reader to determine whether key areas of capacity are improving, deteriorating or remaining static.

Linking Resources, Strategies and Results – The report clearly described the corporation's financial performance and revenue sources, and compared results to previous periods and the budget.

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

Comparative Information – The report provided well over 10 years of trend information on key financial data and three years of results on most performance measures.

To improve in this area of reporting, the corporation needs to... explain the impact of the trend information it presents on current and expected future performance. Also, the corporation should attempt to benchmark its performance against that of similar organizations.

Disclose Key Reporting Judgements – The report explained how the corporation measured performance and provided some interpretation of the information presented.

To improve in this area of reporting, the corporation needs to... explain why it has chosen to focus on the goals and objectives it has, and why it has chosen the performance measures it has. Also, the corporation should explain how its information was compiled and the limitations of the information reported.

British Columbia Securities Commission [back to report](#)

We set out below our assessment of the degree to which the annual service plan report of the British Columbia Securities Commission 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 explained the commission’s vision, mission and legislated mandate, and described the commission’s programs, services, stakeholders and the markets it serves. As well, the report provided a limited discussion of its service delivery partners.

To improve in this area of reporting, the commission needs to... provide a more complete discussion of how its programs are delivered and its relationship with other Canadian security regulators and self-regulatory organizations. Such information would enhance the reader’s understanding of the commission’s role in the securities regulation system as a whole.

Linking Goals and Results – The report made some linkages between the commission’s goals, objectives and performance measures as reported in the organization’s service plan.

To improve in this area of reporting, the commission needs to... provide stronger and more complete linkages between its mission, goals, objectives, strategies and performance measures so that the reader can understand the chain of events that link planned performance to actual performance.

Few Critical Aspects of Performance – The report began to focus on goals and objectives that are critical to the commission’s stakeholders, and described the performance measures that the organization has selected (covering most of the organization’s goals).

To improve in this area of reporting, the commission needs to... explain why the performance measures it uses are important and how its performance is linked to government priorities.

Risk and Capacity – The report presented a discussion of the commission’s financial and business risks and its risk management strategies.

To improve in this area of reporting, the commission needs to... discuss its capacity to deliver

services and whether its key areas of capacity are improving, deteriorating or remaining static.

Linking Resources, Strategies and Results – The report described the commission’s financial performance and compared it to previous periods. It also identified variances and adequately explained them.

To improve in this area of reporting, the commission needs to... provide more detailed information linking its funding levels to goals, objectives and programs. Such information would enhance the reader’s understanding of the resources used by the commission in delivering its programs and the results it has achieved.

Comparative Information – The report presented performance results for the current reporting period.

To improve in this area of reporting, the commission needs to... include long-term trend information for its measures and provide benchmark data from other similar organizations so that the reader can understand whether the commission’s performance is improving, deteriorating or remaining static over time.

Disclose Key Reporting Judgements – The report discussed some of the performance measures outlined in the commission’s service plan, but did not explain why the organization chose the measures it has. Neither did the report fully explain how its measures were compiled or any limitations in the reliability of the data presented.

To improve in this area of reporting, the commission needs to... explain why it has reported performance the way it has, and provide readers with an interpretation of the results achieved.

British Columbia Transit [back to report](#)

We set out below our assessment of the degree to which the annual service plan report of British Columbia Transit (BC Transit) 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
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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	X	X		X
Start-up							

Public Purpose Served – The report explained BC Transit’s vision, mission and legislated mandate, and described the programs and services the organization provides in the Victoria Regional Transit System and the Municipal Transit Systems. The report also provided a high-level overview of BC Transit’s governance framework and the core values that guide its corporate governance.

To improve in this area of reporting, the corporation needs to... explain how its corporate values are integrated into the delivery of services under its transit systems, and how it knows how well these values are being adhered to throughout the system as a whole.

Linking Goals and Results – The report made some linkages between BC Transit’s mission, vision, goals, objectives and performance measures as reported in its service plan.

To improve in this area of reporting, the corporation needs to... provide stronger and more complete linkages between its mission, vision, goals, objectives, performance measures and results to enable the reader to understand what the corporation wants to achieve, what it does achieve, and how it measures performance.

Few Critical Aspects of Performance – The report described the performance measures that BC Transit selected (covering some of its goals and objectives). It also outlined the efficiency measures the corporation has adopted in response to government’s fiscal challenges and direction to develop a sustainable, longer-term funding plan.

To improve in this area of reporting, the corporation needs to... include performance measures in all areas that are critical to the achievement of its vision and purpose.

Risk and Capacity – The report presented a discussion of BC Transit’s financial risks and its cost containment strategies.

To improve in this area of reporting, the corporation needs to... expand its discussion to include capacity issues in all core business areas and to explain whether its key areas of capacity are

improving, deteriorating or remaining static.

Linking Resources, Strategies and Results – The report presented BC Transit’s financial and performance information on a summary and per unit basis. Financial and performance variances were identified and explained for both the Victoria Regional Transit System and the Municipal Transit System programs.

To improve in this area of reporting, the corporation needs to... provide more detailed information linking the organization’s funding levels to goals, objectives and programs. This would enhance the reader’s understanding of the resources used by the corporation in delivering its programs and the results it has achieved.

Comparative Information – The report included benchmark performance data from other transit providers, enhancing the reader’s ability to understand the corporation’s performance relative to other jurisdictions. The report also incorporated long-term trend information that allows the reader to understand whether its performance is improving, deteriorating or remaining static.

To improve in this area of reporting, the corporation needs to... use its historical trend and benchmark data and extrapolate expectations for future performance.

Disclose Key Reporting Judgements – The report explained why the measures BC Transit has chosen are important, and management publicly affirmed its responsibility for the report.

To improve in this area of reporting, the corporation needs to... disclose its sources of data and any limitations in the data for the measures presented. Expanded reporting in this area would enhance the reader’s confidence in the reliability of the results.

Columbia Basin Trust [back to report](#)

We set out below our assessment of the degree to which the annual service plan report of the Columbia Basin Trust 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					
Start-up			X	X	X	X	X

Public Purpose Served – The report explained the public purpose served by the Columbia Basin Trust, describing its core business areas, its programs and services, the governance structure under which it operates, and its reporting relationships.

To improve in this area of reporting, the corporation needs to... show how the values of the corporation are integrated into day-to-day operations and how these values influence decisions about program management and delivery.

Linking Goals and Results – The report linked results with goals and targets set out in the corporation's service plan, but did not link these to the organization's key strategies.

To improve in this area of reporting, the corporation needs to... clearly explain how its mission, goals, objectives, strategies and performance measures are all linked.

Few Critical Aspects of Performance – The report presented the goals, objectives and measures that the corporation believes are important to the residents of the Columbia Basin.

To improve in this area of reporting, the corporation needs to... provide a clearer explanation of why the information reported is important to readers and why it is significant to the organization achieving its mission.

Risk and Capacity – The report identified some of the risks the organization faces in its business environment that will affect its operations.

To improve in this area of reporting, the corporation needs to... discuss what effect its risks and any capacity constraints have had on the organization's chosen strategies and its performance results.

Linking Resources, Strategies and Results – The report provided the cost of the power projects in the Columbia Basin and the cost of programs the corporation delivered to residents of the Basin. The report also explained revenue sources and provided explanations for some of the variances identified.

To improve in this area of reporting, the corporation needs to... present performance and financial information in such a way that the reader can easily understand the chain of events that links resources used to results obtained.

Comparative Information – The report provided very limited as comparative information, making it difficult for the reader to understand how well the corporation is performing.

To improve in this area of reporting, the corporation needs to... present its performance story within a context that allows the reader to understand how well the organization is performing. This means using comparisons to historical information and, if appropriate, to benchmarks for similar activities.

Disclose Key Reporting Judgements – The report explained what the corporation is measuring and how, but did not provide an interpretation of what this information means.

To improve in this area of reporting, the corporation needs to... explain the performance target selection process and why the reader should have confidence in the reliability of the information being presented. It should also provide readers with an interpretation of the results achieved.

Insurance Corporation of British Columbia [back to report](#)

We set out below our assessment of the degree to which the annual service plan report of the Insurance Corporation of British Columbia (ICBC) 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	Comparative Information	Disclose Key Reporting Judgements

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

Public Purpose Served – The report explained ICBC’s vision, mission and corporate values, and described the organization’s core business areas, programs and services. The report also explained ICBC’s governance structure, including references to a recent internal review of the corporation’s governance processes and the development of a governance manual.

To improve in this area of reporting, the corporation needs to... fully discuss the role of its service delivery partners and focus on how its programs are delivered, specifically with respect to the organization’s relationship with Appointed Agents, Government Agents, Independent Brokers and suppliers. As well, the corporation needs to incorporate its governance principles and corporate values into its operating context so that the reader can understand how these principles influence its conduct of business.

Linking Goals and Results – The report provided some linking between the goals, objectives and performance measures set out in ICBC’s service plan with the actual results it achieved.

To improve in this area of reporting, the corporation needs to... provide stronger and more complete linkages between its mission, goals, objectives, strategies and performance measures so that the reader can understand how well the corporation is achieving its performance expectations.

Few Critical Aspects of Performance – The report described the performance measures that ICBC has selected (covering most of the organization’s goals) and provided good descriptions of the measures it chose to focus on.

To improve in this area of reporting, the corporation needs to... ensure that it measures all core aspects of its performance. Explanations of why its performance measures are important to users and how the measures are linked to government’s strategic priorities would also improve the reader’s understanding of how ICBC chose its critical aspects of performance.

Risk and Capacity – The report presented a comprehensive discussion of business risks and ICBC’s risk management strategies.

To improve in this area of reporting, the corporation needs to... expand its discussion to include capacity issues in all core business areas and to show whether its key areas of capacity are

improving, deteriorating or remaining static.

Linking Resources, Strategies and Results – The report presented summary financial performance information, including a description of ICBC’s revenue sources. Variances from expected financial ratios are also explained in the report.

To improve in this area of reporting, the corporation needs to... include more budget information to help the reader interpret financial variances. As well, ICBC needs to explain how its resources link to its goals, objectives, strategies and the results it has achieved.

Comparative Information – The report made good use of industry and inter-jurisdictional benchmark information in presenting the corporation’s results. The report also provided long-term trend information that allows the reader to understand whether the organization’s performance is improving, deteriorating or remaining static.

To improve in this area of reporting, the corporation needs to... use its historical trend and benchmark data and extrapolate expectations for future performance.

Disclose Key Reporting Judgements – The report provided good explanations for how ICBC derived most of its performance measures.

To improve in this area of reporting, the corporation needs to... expand its reporting to explain all sources of performance data and the degree to which the reader should place confidence in the reliability of the results presented. As well, the corporation should include a statement from management that they are responsible for the contents of the report.

Land and Water British Columbia Inc. [back to report](#)

We set out below our assessment of the degree to which the annual service plan report of the Land and Water British Columbia Inc. 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
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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	
Start-up			X	X	X		X

Public Purpose Served – The report explained the public purpose the corporation serves, identifying its clients and markets and explaining its governance structure.

To improve in this area of reporting, the corporation needs to... strengthen its explanation of the public purpose served by discussing its accountability relationships with key partners. It should also expand its descriptions of its core business areas in terms of the services each area provides and how it provides them.

Linking Goals and Results – The report clearly linked the goals set out in the service plan with the results achieved, by specific performance targets; and, where performance targets were not met, it provided full explanations for why.

To improve in this area of reporting, the corporation needs to... more fully explain the variances between targets and actual results and provide clear links between its mission, mandate, goals, objectives, strategies and performance measures. In this way, the reader will better understand the organization's actual performance.

Few Critical Aspects of Performance – The report focused on certain goals and objectives, but did not clearly explain how these are important to the organization's stakeholders, to the achievement of its vision, or to the achievement of government-wide goals.

To improve in this area of reporting, the corporation needs to... identify and focus on the more critical, meaningful performance measures that can best help it monitor its progress.

Risk and Capacity – The report briefly noted some risks the corporation faces and related strategies to deal with them, but said little about capacity.

To improve in this area of reporting, the corporation needs to... go beyond merely identifying the risks it faces to describing them in terms of their expected impact on the corporation's performance and choice of strategies. In addition, the corporation needs to describe its current

capacity and assess how it affects the organization's performance and whether it is sufficient to meet the organization's goals and objectives.

Linking Resources, Strategies and Results – The report provided basic financial accountability information, but did not compare this information to previous periods or to budget information, and did not explain variances.

To improve in this area of reporting, the corporation needs to... clearly link resources and financial information to performance results.

Comparative Information – The report presented trend information going back five years. This provides baseline data against which the organization can compare future results. Lacking, however, was sufficient explanation to enable readers to understand the trend information.

To improve in this area of reporting, the corporation needs to... provide further explanation about the trend information so that the reader can clearly understand what it shows about the results. Also needed is a comparison of the organization's performance to benchmarks established by similar entities or industry standards.

Disclose Key Reporting Judgements – The report explained how the corporation measured performance, what it reported on and how it compiled the information.

To improve in this area of reporting, the corporation needs to... explain why it has chosen the performance measures it has. It should also discuss data reliability and limitations, as well as the corporation's confidence in the reliability of the information reported.

Legal Services Society [back to report](#)

We set out below our assessment of the degree to which the annual service plan report of the Legal Services Society 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
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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	
Start-up			X	X			X

Public Purpose Served – The report described the society’s core business areas, what programs were delivered and to whom. It also outlined the organization’s governance structure.

To improve in this area of reporting, the society needs to... better explain how organizational values are integrated into day-to-day operations. It also needs to describe its governance principles and how well it is adhering to them.

Linking Goals and Results – The report provided sufficient links to the service plan to allow readers to understand the connection between the two documents. However, restructuring of the society during the year obscured specific linkages to goals, objectives and strategies.

To improve in this area of reporting, the society needs to... enhance performance measures to focus on the full range of stakeholder issues and clearly link the measures to goals, objectives and strategies.

Few Critical Aspects of Performance – The report began to focus on the goals that are important to stakeholders, however the restructuring of the society during the year led to many of the performance measures being replaced for fiscal 2003/04.

To improve in this area of reporting, the society needs to... enhance its performance measures by including outcomes, quality and efficiency measures rather than (as currently done) focus on inputs, outputs and completion of specific activities.

Risk and Capacity – The report discussed operational risks in the organizational overview section. Capacity was discussed in the context of the society’s reorganization.

To improve in this area of reporting, the society needs to... expand the discussion of risk and capacity so that the reader will understand how various risks affected the society’s strategies and performance, and can assess the sufficiency of current and future organizational capacity.

Linking Resources, Strategies and Results – The report described financial performance, identified revenue

sources, and compared results to previous periods and the budget.

To improve in this area of reporting, the society needs to... clearly link the use of resources to the goals, objectives and strategies it is trying to achieve. It should also begin to link financial and other performance information.

Comparative Information – The report provided five years of financial trend information and three years for volume statistics.

To improve in this area of reporting, the society needs to... explain the impact of the trend information on current and expected future performance. As well, the society should attempt to benchmark its performance against similar organizations.

Disclose Key Reporting Judgements – The report began to provide interpretation of the information presented, the data sources and the reliability of the data.

To improve in this area of reporting, the society needs to... expand discussion of data sources and reliability, and management needs to publicly affirm responsibility for the content of the report. It should also explain why it has chosen to focus on the goals and objectives it has, and why it has chosen the measures it has.

Oil and Gas Commission [back to report](#)

We set out below our assessment of the degree to which the annual service plan report of the Oil and Gas Commission 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	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 adequately described the commission’s core business areas and governance structure in explaining the public purpose served.

To improve in this area of reporting, the commission needs to... demonstrate how its values are integrated into day-to-day operations and provide a thorough explanation of how programs are delivered.

Linking Goals and Results – The report discussed the performance measures covered in its service plan, but was not clear in its explanations of the linkage between the objectives and underlying strategies (as also set out in the service plan) and actual results.

To improve in this area of reporting, the commission needs to... clearly explain the links between its goals, objectives, strategies and performance measures.

Few Critical Aspects of Performance – The report provided some focus on the goals and objectives that are critical to the commission achieving its vision.

To improve in this area of reporting, the commission needs to... more clearly explain why the performance measures selected are the most appropriate to measure the few critical aspects of performance.

Risk and Capacity – The report provided a brief description of the risks the Oil and Gas Commission faces, the impact of these risks on the organization, the capacity of the organization to address the risks, and the ability of the organization to achieve its objective with that capacity.

To improve in this area of reporting, the commission needs to... focus on reporting its risks and capacity in relation to how they have influenced the organization’s results.

Linking Resources, Strategies and Results – The report adequately explained how the commission’s operations are funded, and presented trend information on planned and future revenues and expenses.

To improve in this area of reporting, the commission needs to... clearly link its resources and financial performance to its objectives, strategies, business areas and performance results.

Comparative Information – The report provided some comparative information on financial performance, but very little on any of the commission’s performance measures.

To improve in this area of reporting, the commission needs to... compare its performance results not only to results in prior periods, but also to benchmarks established by similar organisations or industry standards.

Disclose Key Reporting Judgements – The report assessed and explained the commission’s confidence in the reliability of the financial and performance information presented.

To improve in this area of reporting, the commission needs to... explain how it measures its performance, how it compiles the information and results, and what the results mean. In addition, the organization should more clearly explain the importance of the measures it uses and why it has chosen to focus on them.

Tourism British Columbia [back to report](#)

We set out below our assessment of the degree to which the annual service plan report of the Tourism British Columbia (Tourism BC) 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 described Tourism BC’s core business areas, its programs and services, the governance structure under which it operates, and its reporting relationships.

To improve in this area of reporting, the corporation needs to... show how its values are integrated into day-to-day operations and how those values influence decisions about program management and delivery.

Linking Goals and Results – The report clearly linked results achieved to the goals set out in the service plan. As well, for the most part, it linked results to the targets also presented in the service plan.

To improve in this area of reporting, the corporation needs to... provide clearer explanations linking what Tourism BC wants to achieve (goals and objectives) with what it does achieve (results) and how it measures its progress (measures).

Few Critical Aspects of Performance – The report focused on a few critical aspects of performance in all core business areas. It also presented goals, objectives and outputs that are important to stakeholders and explained why the information was important to users.

To improve in this area of reporting, the corporation needs to... provide clearer explanations of why the information it reports is critical to the achievement of the organization’s purpose. Performance should also be linked to government’s priorities.

Risk and Capacity – The report identified some of the risks Tourism BC faces in its business environment, but did not explain the corporation’s level of tolerance for the risks or how the risks influenced its strategy choices or actual performance results.

To improve in this area of reporting, the corporation needs to... discuss the effects of the identified risks and capacity constraints on the organization’s chosen strategies and results, and describe how these will affect its future performance.

Linking Resources, Strategies and Results – The report provided some linking of resources, strategies and results by comparing financial information to that for previous periods, identifying variances and reporting on the cost of some programs.

To improve in this area of reporting, the corporation needs to... link its financial figures to the goals, objectives, strategies and programs that it provides, for all key programs. Ideally, the corporation should explain how resource availability influenced the organization’s selection of strategies and achievement of its goals, and how efficiently results were accomplished.

Comparative Information – The report provided comparative information in the form of financial

performance and financial trend data for the previous five years, but presented very limited comparative information for performance measures.

To improve in this area of reporting, the corporation needs to... compare its performance results not only to results in prior periods, but also to benchmarks established by similar organisations or industry standards.

Disclose Key Reporting Judgements – The report explained how performance measures were linked to the corporation’s goals and objectives, but not why it had chosen those measures.

To improve in this area of reporting, the corporation needs to... explain why it has chosen the performance measures it has. It should also discuss data reliability and limitations, as well as its confidence in the reliability of the information reported, including publicly affirming its responsibility for the contents of the report.

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