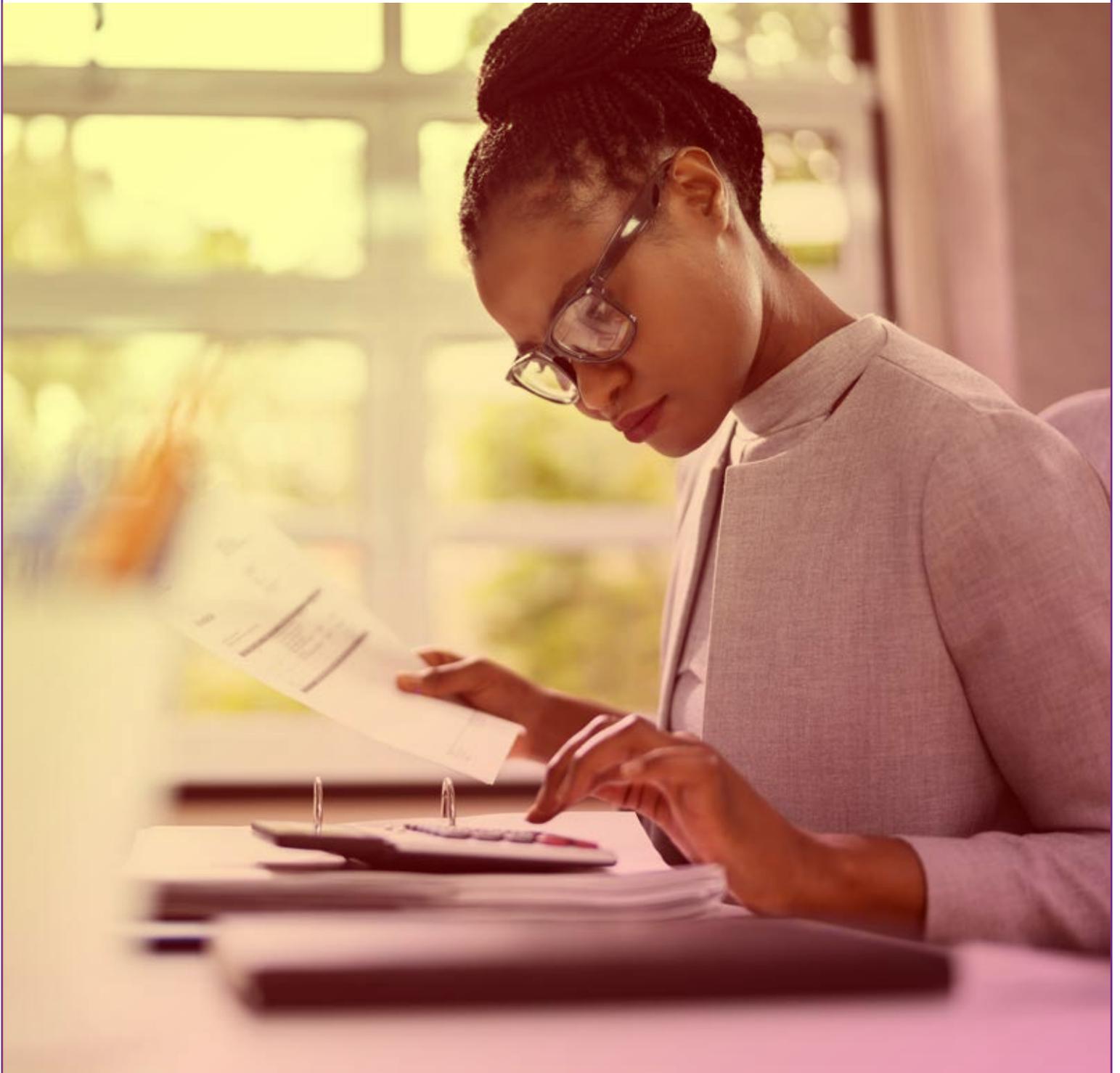




Office of the
Auditor General
of British Columbia

September 2022

Office of the Auditor General of British Columbia Service Plan 2023/24 – 2025/26





Office of the
Auditor General
of British Columbia

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The Honourable Raj Chouhan
Speaker of the Legislative Assembly
Province of British Columbia
Parliament Buildings
Victoria, British Columbia
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Dear Mr. Speaker:

I have the pleasure of submitting the Office of the Auditor General's *Service Plan 2023/24-2024/26*, as required under section 19 of the *Auditor General Act*.

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

September 2022



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From the auditor general



On behalf of our leadership team, I present the Office of the Auditor General's service plan for 2023/24, 2024/25, and 2025/26. We welcome the opportunity to share details of how we intend to provide independent assurance and trusted information to the Legislative Assembly of B.C. over the next three years.

This document is prepared in alignment with the *Auditor General Act*, the *Budget Transparency and Accountability Act*, and the Performance Reporting Principles for the B.C. Public Service. It now accompanies our budget submission for the same period, completing the transition we announced in our last service plan. This ensures that our work plan and performance targets are in sync with our resource requests.

We continue to refine our approach to service planning. In our last plan, objectives were rebalanced with priorities and activities. We also revised our performance measures to link them more directly to sustainable success. This year, we have included more information about the background and expected outcomes for each of our strategies, further refinement of our measures, and more detailed information about our audit work and planning.

There are challenges that come from issuing the service plan for next year while we are mid-way through the current year. It also offers significant value by requiring us to engage in more advanced planning as an organization. Our commitment to this work allows us to provide a more transparent and informative plan, further in advance than in the past.

The Office of the Auditor General has faced its share of change over these past few years. There has been new leadership and governance, staff turnover, a reset of our work culture, adoption of flexible and inclusive work practices, and employment market shifts – all against the backdrop of the COVID-19 pandemic.

Such circumstances have challenged us to maintain the quality and output of our work and brought opportunities for growth and learning. We are proud of the adaptations our team has embraced and how we continue to support each other.

As this plan shows, over the next three years, we will maintain our focus on our product and our people, backed by strategies that will help to sustain our momentum and drive continuous, iterative improvement. We will balance organizational change with the need to



establish and maintain stability and clarity for our teams, ensuring that we can support our people to be resilient and effective – no matter how things may change or what challenges we may encounter.

Accountability statement

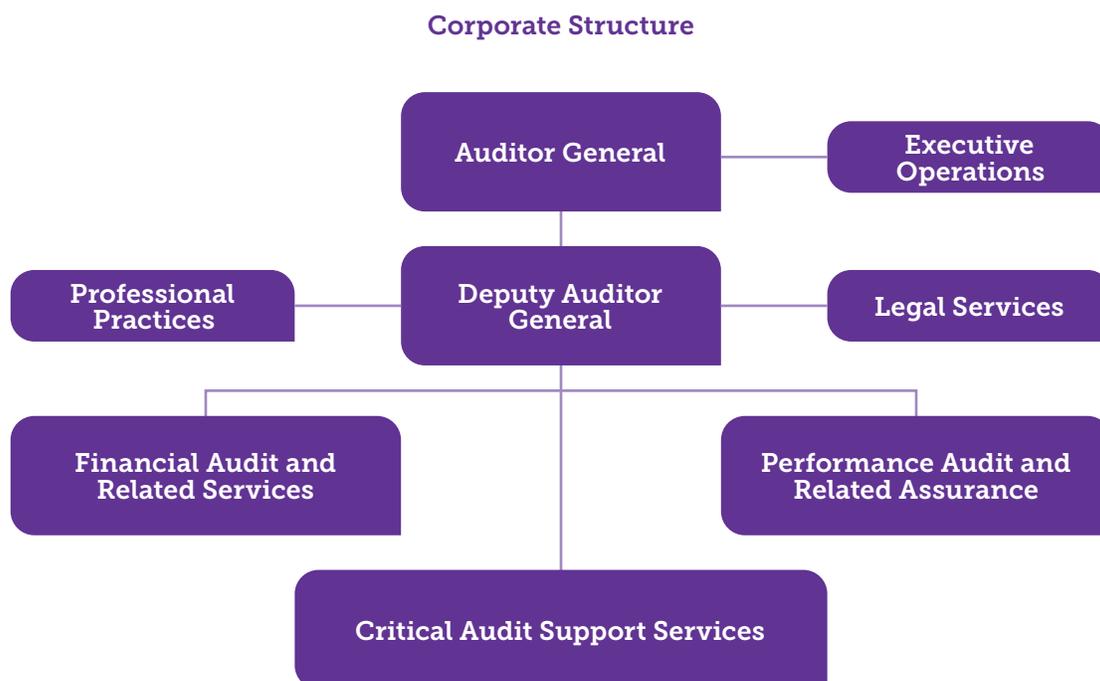
This report was prepared in accordance with the *Auditor General Act* and the *Performance Reporting Principles for the British Columbia Public Sector*. I am accountable for the results achieved and for the selection and tracking of the performance measures.



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

September 2022

Our organization



Our mandate

Non-partisan and independent of government, the Office of the Auditor General reports to the Legislative Assembly and provides assurance about government's financial reporting and program performance.

The [Auditor General Act](#) mandates the auditor general as the independent auditor of the government reporting entity, which includes the ministries of the government and more than 140 additional organizations controlled by, or accountable to, the provincial government. This includes Crown corporations, universities, colleges, school districts, health authorities and many other entities.

We fulfil our mandate by providing independent audit opinions on government financial reports and by auditing the performance of public sector operations.

For a financial audit, our independent audit opinion is our conclusion on whether the financial statements are presented fairly and free of material errors, misstatements, and omissions. Our largest financial statement audit is the annual audit of the Summary Financial Statements of the Province of British Columbia, which encompasses every organization in the government reporting entity.

We conduct performance audits to assess and report on the efficiency, economy and effectiveness of provincial programs and services, and we often make recommendations for improvement.

The auditor general communicates the work of the office through [public reports](#) issued to the Legislative Assembly. Audit reports are referred to the [Select Standing Committee on Public Accounts](#) for review and follow-up.

In addition to reports on specific audits, we also issue information reports on specific topics related to our audit work for the benefit of legislators, government and the public.

The auditor general's [financial audits](#), [performance audits](#), and reports provide accurate, objective, and trusted information that supports confidence and improvements in public sector reporting, programs and services. In addition to prioritizing areas of risk and significance when selecting audits, the auditor general considers issues and concerns identified by members of the Legislative Assembly and the people of British Columbia.



Who we are

Our vision

Engaged people making a difference for the people in B.C.

Our mission

We provide independent assurance and trusted information to assist the Legislative Assembly in holding government accountable. Our work contributes to improved financial reporting, programs, and services for the benefit of the people in B.C.

Our values and guiding principles

We believe in supporting each other to learn and develop. Therefore, we will:

- Give people a chance to try new things.
- Delegate responsibilities and support one another in achieving success.
- Be compassionate when things don't go as planned and coach for success.

We believe in supporting everyone to do their best work. Therefore, we will:

- Recognize everyone's contribution and celebrate each other's successes.
- Cultivate an energetic and positive work environment.

We believe in working together as a high performing team. Therefore, we will:

- Collaborate to achieve success.
- Respect people's position, knowledge, and experience.
- Recognize and value each other's strengths and interests.

We believe in acting with integrity. Therefore, we will:

- Do what we know is right even when it's difficult.
- Be kind, straightforward, transparent, and honest in our dealings with others.
- Uphold our high ethical standards.

We believe in being visionary. Therefore, we will:

- Question the status quo and embrace continuous improvement.
- Consult broadly to include diverse perspectives.
- Bravely support new and innovative approaches.

We are committed to creating and reinforcing diversity, inclusion, and safety. Therefore, we will:

- Build a safe environment where everyone feels they belong and is encouraged to bring their whole selves to work.
- Manage our biases and challenge our assumptions around differences.
- Address behavior that discriminates, excludes or makes someone feel unsafe.
- Make space for all voices.



Our goals

Support each other to do our best work within an inclusive and engaged workplace culture.

Live our values and work through difficult issues while treating people respectfully.

Deliver audits and trusted information that demonstrate value from the resources that are entrusted to us.

Our objectives

Objective 1: *Improve clarity and consistency of processes and information used for corporate governance, planning and reporting*

Success begins with leadership. Since our work requires that we look at how other organizations engage in planning, reporting and management, it is imperative that we show leadership in how we engage in those activities ourselves.

We strive to be a model of good governance and self-accountability, challenging ourselves to evaluate and improve as an organization. It is essential to our credibility in our work, it is demanded by our mandate to serve in the public interest, and it is what our employees expect and deserve.

Key performance indicator: Work Environment Survey – executive-level management driver

	2019/20 results	2021/22 results	2022/23 target	2023/24 target (projected)	2024/25 target (projected)	2024/25 target (projected)
Executive-level management score	46	59	63	65	67	69

In 2019/20, we received our lowest score for this measure since using the BC Stats Work Environment Survey tool. We worked with staff to understand our challenges and took immediate and longer-term steps to improve internal governance and leadership. These measures were reflected in our encouraging 2021/22 results. We will build on the initial steps, improve, and bring this indicator up to and beyond the higher levels we achieved in the past.

Secondary indicators

Work Environment Survey drivers:

Mission, vision, values | Organization satisfaction | Organization commitment



Objective 2: *Foster an engaged workplace where all employees are safe, supported and respected*

Our community of employees is our essential resource. Each person should be supported to work to their potential, understand how their role and performance fits the collective vision, and be respected and valued for their unique contribution toward shared goals.

Key performance indicator: Work Environment Survey – engagement score

	2019/20 results	2021/22 results	2022/23 target	2023/24 target	2024/25 target (projected)	2025/26 target (projected)
Engagement score	61	66	69	71	73	75

Our 2022/23-2024/25 Service Plan committed us to the BC Stats Work Environment Survey annually to leverage its insight into our workforce and to improve our external reporting. We have adjusted future engagement score targets from the previous service plan because, as we continue to improve our scores from year-to-year, they are likely to plateau as we approach the highest levels of engagement reported in the broader public service.

Based on the 2022 public service results, rising from an engagement score of 61 to 75 would represent a shift from the 25th percentile to the 80th percentile of more than 700 organizations, divisions and work units participating in the WES survey.

Our target in 2022/23 would bring us to the public service average engagement score of 69, and our expectation from there is to reach the top 20 per cent of the public service over the next three years.

Secondary indicators

Work Environment Survey drivers:

Respectful environment | Organization satisfaction | Teamwork | Empowerment



Objective 3: *Implement a sustainable workforce plan to build organizational capacity and limit operational risk*

Our organization faces unusual obstacles to build and maintain our workforce. Financial audit work has seasonal variations and staff – primarily certified professionals with unique skills and experience – are difficult to recruit and retain. We compete with the private sector and government for the best talent to support financial audits, performance audits, and critical audit support services.

We need a strategic approach to workforce planning that integrates recruitment, compensation, learning and career development, performance management, succession and leadership development, recognition, diversity and inclusion, and an engaging and progressive corporate culture.

Key performance indicator: Employee turnover rate¹

	2021/22 results	2022/23 target	2023/24 target	2024/25 target (projected)	2025/26 target (projected)
Turnover rate	21%	16%	14%	12%	10%

We continue to review available data to estimate an optimal, stable turnover rate for permanent employees as our long-term target. It will provide long-term benefits for workforce planning, recruitment, retention, development, and overall resource efficiency. A stable turnover rate will reflect improvements in workforce planning, recruitment, retention, supervisory management, leadership, and staff development. Improving our data and research on what attracts people to our office, why they stay, and why they leave is a key focus for 2023/24.

Secondary Indicators

- Turnover rate breakdown by portfolio and classification
- Regular employee departure rate within first five years of employment
- Percentage of audit work hours performed by regular employees vs. auxiliary/contract

Work Environment Survey drivers:

Job suitability | Staffing practices | Professional development | Stress and workload | Supervisory management | Job satisfaction | Pay and benefits | Tools and workspace

¹ Turnover rate is calculated as the full-time-equivalent number of permanent employee departures divided by the total amount of permanent full-time-equivalent usage, expressed as a percentage.



Objective 4: *Maintain and demonstrate the quality of our audits*

Our internal system of quality management ensures that our audit work meets professional assurance and quality standards. The impact of our reports depends on communicating and demonstrating their value. We look to external stakeholders – the Legislative Assembly and Select Standing Committee on Public Accounts, as well as the public and the government entities we audit – to measure the relevance of our work and how well we deliver it.

Key Performance Indicator: MLA confidence (annual survey)

	2021/22 results	2022/23 target	2023/24 target	2024/25 target (projected)	2025/26 target (projected)
Overall MLA confidence level	71%	75%	78%	81%	83%
MLA response rate	26%	34%	41%	46%	51%

This is a new key performance indicator that will also be used as the key performance indicator for the current 2022/23 fiscal year. In consultation with the select standing committees we report to, we are departing from the planned key performance indicator from our previous service plan that focused on the consideration of each of our audit reports by the Public Accounts committee.

Instead, in 2022/23, 2023/24 and beyond, we will continue our past practice of surveying all Members of the Legislative Assembly on an annual basis to develop a key performance indicator that is based on broader MLA perception.

Our 2021/22 results show a general level of confidence in our work by MLAs, measured as the percentage of MLAs who indicate they are “somewhat familiar” or “very familiar” with our work and agree that our reports are useful to them. Future results will allow us to focus on and report on ways that we can make direct improvements in those areas.

A review of our historic use of this measure indicates that confidence rates based on various related questions have mainly ranged between 70 per cent and 83 per cent. Our targets reflect an intention to take steps to move from the low end to the top of that range.

We have also identified “response rate” and “familiarity” as key data points as we hope to work with the Legislative Assembly and its members to better understand how we can improve their understanding and confidence in our work.

Secondary Indicators

- Level of confidence in audit work submitted to Select Standing Committee on Public Accounts
- Deputy minister/auditee perception (annual survey)
- Public awareness/perception (annual survey)
- Response rate and familiarity data from annual MLA survey
- Audit recommendation implementation



Objective 5: Deliver our audit commitments on time and on budget

As the independent auditor of the government reporting entity (all ministries and over 140 additional government entities), our office is responsible for completing the annual audit of the Province's summary financial statements and the annual financial statement audits of specific public sector entities, as well as conducting other financial audit work and performance audits. Our mandate requires careful planning, resource management, and project management to deliver reliable and relevant information.

Key Performance Indicator

- Reporting on the government's summary financial statements
- Delivery of planned number of audit/information reports to the Legislative Assembly

	2021/22 results	2022/23 target	2023/24 target	2024/25 target (projected)	2025/26 target (projected)
Number of audit/information reports	12	8	8-10	9-11	9-11

We anticipate steady progress in building capacity within both our financial and performance audit portfolios, while maintaining audit quality. In this plan, we have revised our targets for future years to project more conservative growth in our reporting. This projection is based on a careful analysis of our resources and the unavoidable impacts of replacing experienced members of our staff with new ones. We have also adopted a range into our targets. This practice reflects the uncertainty involved in projecting the completion dates of audit projects across future fiscal years before a formal planning process has concluded, and that projects will vary widely in complexity. Detailed information on audit planning is set out below under "2023/24 Audits and related work".

Secondary Indicators

- Overall budget utilization
- Overall planned to actual costs of all audits (total)
- Number of audit opinions



2023/24 Strategies

Our strategies represent key priorities for each fiscal year, selected to drive progress toward our objectives, fulfill our overall mandate, and ensure our audit commitments align with our organizational values. We do specific planning and resourcing of these strategies at the beginning of each fiscal year, and monitor and report on them internally to ensure they are supported and sustained.

Our 2022/23 strategies are laying a foundation for long-term improvements in governance, culture, and corporate management practices. By the start of 2023/24 we expect to:

- Establish a fully revised corporate governance framework and corporate planning process.
- Document and analyze our audit project and resource management processes and identify opportunities for improvement in our processes, information systems and practices.
- Institute an ongoing internal framework to embed principles of diversity, equity and inclusion in our corporate policies and processes.
- Clarify and confirm our internal human resources policies and practices.
- Redevelop our public web presence, with completion anticipated in 2023/24.
- Establish an internal system of quality management to regularly identify and respond to potential risks to audit quality.
- Build a new corporate services delivery model to ensure our internal support services are efficient and effective.

Many of these strategies will change how we work, and the implementation will extend to 2023/24 and beyond. They will benefit us in the long-term but they will require careful adaptation. To support and sustain these improvements, we are narrowing the focus of our strategic work while being mindful of the capacity of our staff and the critical importance of our audit mandate.

In 2023/24, we will focus on four corporate strategies:		Objective				
		1	2	3	4	5
1	Establish an employment market competition plan		✓	✓	✓	
2	Conduct a comprehensive corporate policy refresh	✓	✓	✓		
3	Implement critical improvements to how we manage audit resources and products				✓	✓
4	Redesign our office intranet and digital workflows	✓	✓			✓



Strategy 1 Establish an employment market competition plan

According to Bloomberg business news: "Accountants are leaving jobs in record numbers... Some are leaving the profession entirely. Others may take advantage of a tight labour market to seek higher salaries and more flexible schedules."

The recruitment agency, Hays Canada, reported in their 2022 Canada Salary Guide that 65 per cent of workers are ready to resign and move onto their next opportunity and that hiring intent is high, but the ability to fill jobs isn't keeping pace.

In recent years we have experienced the impact of this workforce movement. In response, we look to design and implement proactive strategies to address turnover, the competitive and evolving labour market, and the demand for a modern, flexible work environment.

Our higher turnover rates have meant the loss of senior employees and their knowledge and expertise. We have also seen students and associate-level employees leave for private employers offering more competitive terms.

Our organization's score on the Work Environment Survey's pay and benefits driver in 2022 was 51, our lowest score since we began using the survey tool in 2010. This reflects broader trends in employment market conditions and the cost of living. It is simply harder to attract qualified job applicants and it is harder to retain employees – a reality particularly true for employers of specialized professionals like auditors and chartered professional accountants.

In 2023/24, we will shift focus to a long-term plan to ensure that we are as competitive as possible as an employer. The key to this shift is knowledge.

Currently, we lack the data and research capacity to compete with major firms for talent and understand our optimal balance of turnover and development. We will focus on building and using internal data on staffing activities and outcomes to understand why people have stayed, why they have left, how those factors may have changed, and how we can learn and adapt.

We will also research and monitor trends in market conditions and compensation rates at audit firms and other audit organizations in the public and private sectors to identify approaches that may be needed to build and maintain our competitiveness as an employer.

The outcome of this focused work will not only include recommendations for short-term and long-term improvements, but it will lead to the sustainable knowledge base required to turn evidence into effective action.

Intended outcome: *An evidence-based human resource planning process that will support sustainable improvements in staffing outcomes*



Strategy 2 Conduct a comprehensive corporate policy refresh

In 2021/22 and 2022/23 we have worked on an updated governance framework, with defined roles and accountabilities for our leadership group, that will support structured planning, resourcing and policies for an engaged and effective workforce.

Our next steps in 2023/24 will ensure that corporate policies are current, consistent, accessible, and that they align with our audit mandate, objectives, legislation, and the broader public sector policy frameworks that provide a foundation for the administration of much of our human resources and financial resources.

Many of our corporate policies were created on an ad hoc basis to address a particular need or issue. The first phase in implementing our new policy structure is a 2022/23 strategy for rationalizing the HR policy framework. This will help to clarify and solidify our policy structure and address top priorities.

The much larger task of revising the rest of our entire corporate policy library will be a multi-year process. In 2023/24, we will prioritize a comprehensive policy review. We will eliminate what is no longer needed, replace what is not working well, and address items of greatest urgency. In subsequent years, the remaining work will be part of an ongoing, cyclical review process.

Intended outcome: *A fully restructured, current, and accessible internal policy library, with a prioritized long-term plan to address gaps.*

Strategy 3 Implement critical improvements to how we manage audit resources and projects

For our audit portfolios, good project management and scheduling practices are critical to delivering our audits on time and within an approved budget. They ensure that our audit staff are assigned the right work, given their current experience, while giving them the opportunities they need to develop their skills. They provide managers with reliable and relevant information on how projects are tracking against targets, and the utilization of their staff. This enables us to manage and develop resources to achieve results and it ensures people are not overworked or underutilized. Our current practices and information systems have evolved over time and require a careful refresh.

By the beginning of the 2023/24 fiscal year, we will have completed a thorough documentation and review of our current approaches to audit resource and project management. Clarifying and documenting the state of these processes for both our financial and performance audit portfolios will allow us to identify what is working well, what can improve, and where to start. It will also help us identify opportunities to improve our practices, the information systems we currently use and meet each of our portfolios' needs.



In 2023/24, our efforts will shift focus from analysis to action. We will finalize a complete set of priorities and will make improvements that address areas of highest risk and greatest benefit. Process improvements will be supported by clearly documented policies that are carefully adapted to meet the different needs of performance and financial statement audits. We will also partner with our internal IT staff to develop a plan for adapting information systems and tools in support of these changes.

Intended outcome: *Completed two-year plans mapping priorities for improvements for both financial audit and performance audit portfolios. Implementation of first phase of process improvements and supporting policies that address areas of highest priority. Development of a clear road map to update, replace or develop information systems so that our tools are adapted to our improved project management, resource assignment and reporting processes.*

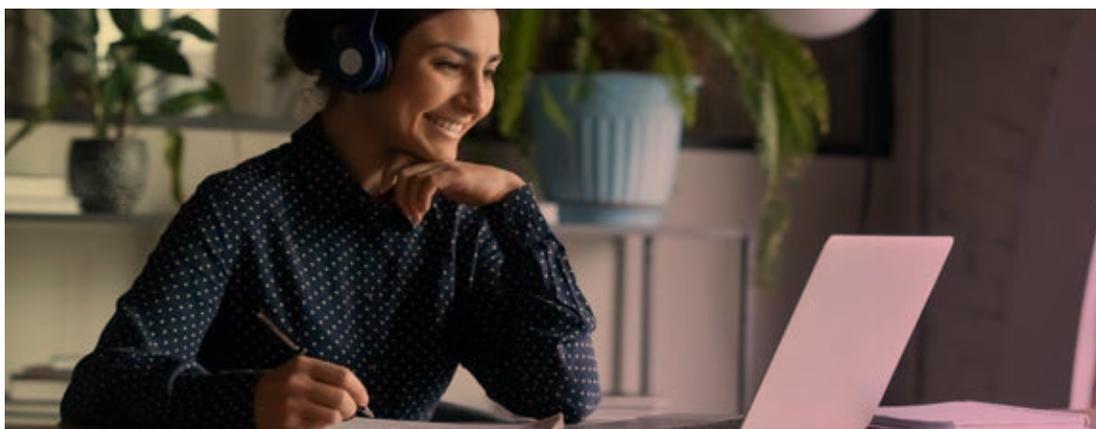
Strategy 4 Redesign our office intranet and digital workflows

Our corporate intranet relies on a platform that has reached the end of its supportable life. The intranet is the digital hub for staff to communicate and share information, policies and documents. It also contains custom-built applications that drive corporate and administrative processes. It has become an even more essential since the COVID-19 pandemic and our commitment to providing a hybrid workplace.

We have already begun work on this transition to a new intranet and updated business processes and platforms, with decommissioning of the existing SharePoint platform planned for December 2023.

The project is complex and critical to our operations. The work will require significant care and collaboration to ensure records are properly managed, processes and workflows are sustained, and staff can easily access information when and where they need it.

Intended outcome: *Full replacement of all necessary workflows and applications on the existing SharePoint platform, on updated platforms to reliably support our business needs, within a modern and collaborative digital workspace for sharing internal information and resources.*



2023/24 Audits and related work

Financial audit and related services

We are mandated to audit the government's Summary Financial Statements every year. These statements consolidate the financial results of the entire government reporting entity (see Mandate). Our *Financial Statement Audit Coverage Plan* presents the plan for auditing all organizations within the government reporting entity and identifies which ones our office directly audits, and is updated annually. Our most recent three-year *Financial Statement Audit Coverage Plan*, for the fiscal years ending in 2023, 2024 and 2025, was approved by the Select Standing Committee on Public Accounts on March 29, 2022.

We also perform additional audit and assurance work related to ministries and public sector organizations. Each year we dedicate approximately 5,000 hours auditing information such as statements of compliance related to Canadian federal grant agreements, United States grant revenue, and the number of full-time equivalent students at universities, as well as other information requiring audit assurance.

Consistent with past years, we will report to the Legislative Assembly on our financial audit work in 2023/24 at least twice, including a report on key information arising from our annual audit of the summary financial statements of the Province.

Performance audit and related assurance

We plan to report to the Legislative Assembly on at least six performance audits in 2023/24.

The auditor general independently decides which audits to undertake according to a formal, structured planning process. The only exception to this is when we are requested by the Legislative Assembly or one of its committees under the *Auditor General Act* to undertake specific work.

Each performance audit to be delivered in 2023/24 will be announced, with details posted on our website under "[Work in Progress](#)", when it has been planned and approved as described below.

Performance audit planning

The topics of performance audits are selected from the many organizations and programs in the government reporting entity (see "Our mandate" on page 6). Different sources of information are examined on an ongoing basis to understand risks and emerging issues across the different sectors of the government reporting entity to help focus our resources on performance audits that are most relevant to the Legislative Assembly and the people in B.C.



The sources we consider include:

- Past and ongoing audits, including the work of our financial audit team.
- The work of other audit offices.
- Follow-up work on previous audits.
- Suggestions and concerns raised by the public.
- Suggestions and concerns raised by Members of the Legislative Assembly.
- Input from other stakeholders including the provincial public sector, local governments, indigenous peoples, external thought leaders and interest groups.
- Regular environmental scanning, including monitoring of media, legislation, and other public sources of information.

Potential audit topics identified through this process undergo further research by our audit teams to determine complexity and potential areas of focus so we can identify where they might fit into our plans as resources become available. Our audit selection process assesses potential topics against objective factors, including:

- Significance (financial, economic, social, health and environmental importance of the topic).
- Organizational risk (factors impacting an organization's ability to operate efficiently, effectively and/or with due regard for economy).
- Relationship to our past, current and future work.
- Timing
- Availability of Resources.

After an audit topic has been selected it enters a formal audit planning process, which is the first phase of the audit process. It involves working with each organization to fully understand the program area and its responsibilities. Organizations are asked to provide us with access to documents, staff and work sites so that our teams can gather the information needed to plan the audit and decide whether to proceed with it.



At times, after carrying out planning, we decide to not complete an audit or to push back the start date. This is often the case when we find that significant changes are underway in the program area. When we decide to do an audit, teams will develop a plan that establishes the:

- Objective and scope of work.
- Criteria or standards for assessing performance in relation to the audit objective.
- Approach to be used to obtain sufficient, appropriate evidence on which to form conclusions.

We only publicize our performance audit work in progress after they are assessed for feasibility and suitability, and we have completed formal engagement acceptance and audit plan confirmation processes (including full notification to the auditee concerning the scope and criteria of the audit).

After this process is completed, we announce the audit and add it to the work in progress section on our website, including details about the focus of current audits, their status, and how and when we plan to report.

Our approach to communicating future performance audit topics changed in the 2021/22 fiscal year, when we decided to discontinue the practice of publishing a three-year performance audit coverage plan. The last of these coverage plans was issued in March 2021. They were initiated for the first time in July 2015 with the objective of providing greater transparency and stakeholder engagement.

However, publishing a coverage plan created unintended expectations and confusion when an audit topic was added, deferred or removed.

As a result, we have returned to the practice of announcing audits only after they are formally approved to proceed. This ensures that auditees, legislators and the public have fair and reliable notice when we decide to conduct an audit, while protecting the independence and integrity of our planning process.



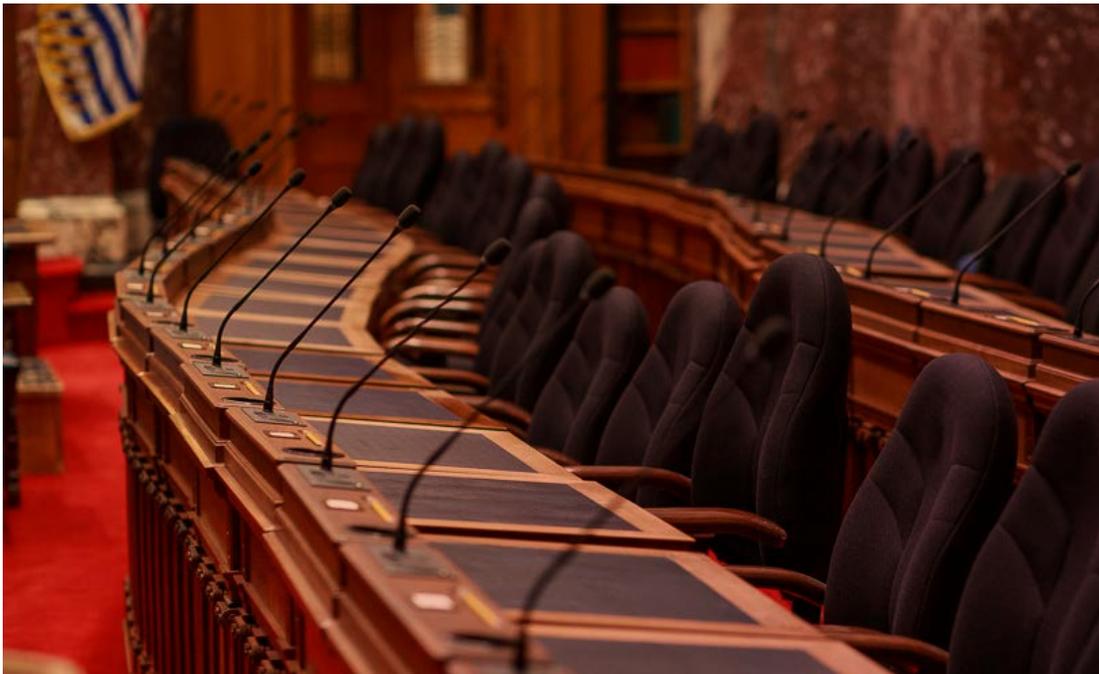
Our new follow-up process

After careful consideration and feedback from the Select Standing Committee on Public Accounts, we have changed the way we follow-up on performance audit report recommendations.

The new follow-up process starts in late fall 2022 and requires organizations to submit progress reports directly to our office. We will summarize the individual reports and undertake procedures to confirm the status of recommendations and provide assurance on the progress made by organizations on implementing report recommendations.

We plan to table our first follow-up report with the Legislative Assembly early in the 2023/24 fiscal year and will continue to issue them annually. They will provide assurance regarding recommendations that have been fully implemented and include context and explanations when recommendations have not been implemented or are no longer relevant.

This new process will improve the information reported to the Legislative Assembly and we hope it will be of assistance in monitoring the changes and improvements resulting from our audits.



2024/25-2025/26: Looking ahead

Planning is an uncertain but important exercise that requires monitoring of long-term trends in our work, performance and staffing outcomes, and external factors that impact government, labour markets, and costs.

Each year we reassess our organizational needs, priorities, and resource requirements, before issuing an updated three-year service plan. We identify projected performance targets (see “Our objectives”) across the three-year period of the plan. Our corresponding budget submissions also provide a three-year financial projection.

We know that the next three years will bring continued improvements to our governance, policies, portfolio management and HR practices. Better data collection and use will support realigned planning processes and add to our capacity to anticipate challenges and needs.

Some of this work will extend from strategies we have already started. Other strategies are likely to emerge from our work on diversity, equity and inclusion, our adaptation to hybrid work, and the adoption of new technologies.

Looking to 2024/25 and 2025/26 – and on top of the three-year performance targets linked to our key performance indicators – there are further initiatives we anticipate:

Strategy	Objective				
	1	2	3	4	5
Ensure our employee performance management process is fully aligned with strategic and service plans, and organizational planning cycles.	✓		✓		
Review our employee training and development framework, including plans to develop and sustain audit competency as well as digital literacy.	✓	✓	✓	✓	✓
Realign our audit management and time management tools with our refreshed portfolio and audit planning and management process.				✓	✓





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