

April 2017

SERVICE PLAN 2017/18 - 2019/20

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ACCOUNTABILITY STATEMENT

THIS REPORT FORECASTS results for the 12-month period ending March 31, 2018, based on performance up to the end of January 31, 2017. It was prepared in accordance with the *Auditor General Act* and the *Performance Reporting Principles for the British Columbia Public Sector*. Fiscal assumptions and policy decisions up to January 31, 2017, have also been considered in the development of this service plan.

I am accountable for the results achieved and for the selection and tracking of the performance measures. I am also accountable for ensuring that all dimensions of performance are measured accurately and in a timely manner. Any significant limitations in the reliability of the data have been identified and are explained.

This service plan focuses on aspects critical for a general audience's understanding of the performance of the office. The measures reported are consistent with the mission, goals and objectives of our office, and the estimates and interpretive statements represent the best judgement of our management team.



Carol Bellringer, FCPA, FCA
Auditor General
April 2017

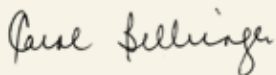


OFFICE OF THE
Auditor General
of British Columbia

The Honourable Linda Reid
Speaker of the Legislative Assembly
Province of British Columbia
Parliament Buildings
Victoria, British Columbia
V8V 1X4

Dear Madame Speaker:

I have the pleasure of submitting this Service Plan 2017/18 - 2019/20 in fulfillment of the requirement as described in the *Auditor General Act*.



Carol Bellringer, FCPA, FCA
Auditor General
Victoria, British Columbia
April 2017

MESSAGE FROM THE AUDITOR GENERAL

I AM PLEASED to share our Service Plan for 2017/18. It describes who we are, what we do and how we support B.C.'s Legislative Assembly, government and public service. It also highlights our influence and relevance, and gives us an opportunity to define and present those performance measures over which we seek to remain accountable.

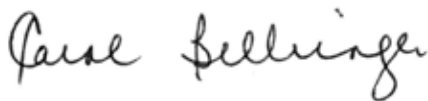
This is our story of how we are making a significant impact on the province, and how we are proudly serving the broader public interest.

My eight-year term as Auditor General of British Columbia began on September 15, 2014. Soon after that, our office launched a comprehensive planning and organizational renewal process. As part of that effort, we completed a Strategic Plan that now guides all of our work and provides a clear framework for our planning.

In September 2016, we published our latest annual [Performance Audit Coverage Plan](#). In October 2016, we published our annual [Financial Statement Audit Coverage Plan](#) and presented it to the Select Standing Committee on Public Accounts at the B.C. Legislature (as required by the *Auditor General Act*). Each of these documents, in addition to this service plan, is being updated annually throughout my term.

As an Independent Office of the Legislature, our budget is approved by the Finance and Government Services Standing Committee rather than by government. We were pleased that the committee recommended approval of our 2017/2018 budget submission on December 8, 2016.

This service plan is consistent with that submission. It provides additional details about the strategies we will focus on. It also discusses the key performance indicators that we will use to measure our progress.



Carol Bellringer, FCPA, FCA
Auditor General
April 2017



CAROL BELLRINGER, FCPA, FCA
Auditor General

PURPOSE OF THE OFFICE

WHO WE ARE

NON-PARTISAN, INDEPENDENT OF GOVERNMENT, and reporting directly to the Legislative Assembly of B.C., we provide assurance and advice about the overall operation of the B.C. government.

Our vision is to support B.C.'s Legislative Assembly, government and public service in working effectively for the people of the province.

Our mission to provide independent assurance and advice to the Legislative Assembly, government and public service, all for the well-being of the people of B.C.

WHAT WE DO

We primarily conduct financial and performance audits that describe how well government is managing its responsibilities and resources. We also make recommendations for improvement.

Financial audits provide independent opinions on the financial statements of government organizations. This allows us to say if those statements are presented fairly and free of material errors, misstatements and omissions. Our largest financial audit is the Summary Financial Statements of the Government of British Columbia, which encompasses over 160 public-sector entities and ministries.

Performance audits are value-for-money audits that assess the efficiency, economy and effectiveness of provincial programs, services and resources. Topics include health care, education, transportation, information technology, the environment and more.

We also produce a variety of other valuable information, including management letters, guides and brochures. As well, we may report on work that is not an audit but is still evidence based, such as a review or an examination.

WHO WE SERVE

- ◆ First and foremost, we serve the Legislative Assembly of B.C.
- ◆ Second, through the Legislative Assembly, we serve the people of B.C.
- ◆ Third, we serve senior government officials and governing boards of Crown corporations and organizations accountable to the provincial government, such as universities, colleges, school districts and health authorities.

STRATEGIC CONTEXT

THE RESPONSIBILITIES OF THE LEGISLATIVE ASSEMBLY, government and public service are vast. The current government intends to provide an ambitious agenda of programs and services while maintaining a balanced budget. As stated in the 2017 Speech from the Throne, this agenda includes a focus on investing in health care, new social housing, education and skills training, and responding to the opioid crisis. Also, infrastructure projects worth \$19 billion are underway in B.C., such as construction of new hospitals, highways, the George Massey Tunnel replacement and the Site C dam.

We continually monitor all sectors of government to ensure that we understand the environment in which we operate. We also regularly adjust our plans in response to how we can best influence positive change, all while being financially responsible and remaining independent.

OUR INFLUENCE

It is a common misperception by the public that the Auditor General's powers of audit, examination and inquiry also carry executive authority to invoke change. In fact, the Auditor General is independent of audited organizations and therefore has no such control.

Any changes implemented in response to our work result from the independent decisions and actions of the B.C. government or of the audited organizations. Operations are the responsibility of their management teams.

Remaining independent allows us to conduct our work objectively. We do, however, strive to influence change through our work and through our relationships with auditees, government, the Legislature and its committees.

INDEPENDENCE

We remain independent of government and the government organizations we audit by being free of influence, conflict of interest and bias. We are required to maintain our independence in accordance with office and professional standards.

We also remain free of associations that could potentially impair this independence, and we are not influenced by political or other external pressures that may deter us from conducting certain audits. We are accountable, and report directly, to the Legislative Assembly – not to the government of the day.

This means that we must understand how to be “cordial but not cozy” with those we audit. We strive to influence without being influenced.

CREDIBILITY

We remain credible through the work we complete and the standards we meet. Without credibility, our ability to influence would be diminished and we would struggle to realize our mission and vision.

STRATEGIC CONTEXT

OUR TALENT

The environment we work in is constantly changing and we must ensure that we are equipped to understand and account for these changes. Because our talent is central to our ability to influence, we must maintain a high level of skills and abilities in the office and foster a culture of continuous improvement. We must promote a learning culture that is supportive, empowering and well-coordinated.

ATTRACTING AND RETAINING STAFF

Our office has a wealth of talent, including professional accountants, highly educated and experienced specialists and generalists from diverse backgrounds, and qualified administrative staff. From time to time, we have had challenges attracting and retaining staff. Although the reasons behind the challenges have varied over the years, the situation is expected to continue for us because of external competitive forces.

The employee turnover rate for 2015/16 was 16% and for 2016/17 it was 18%, exceeding our projection of 9%. The main reason was that government lifted its hiring freeze. Many positions across the whole public service that were previously frozen are now available, and so our employees have more opportunities to advance into other public sector positions.

BUDGET

Our office presents an annual budget to the Select Standing Committee on Finance and Government Services for approval. Our annual submission supports the work outlined in both the Performance Audit Coverage Plan and the Financial Statement Audit Coverage Plan. This is an important process for us to demonstrate to the public that we are accountable to those we serve.

This year we received the full amount we requested. To ensure our funding remains sufficient in future years, we continue to look for ways to fully explain the importance of our work to the committee and to show the members we are using our resources efficiently and effectively.

GOALS, OBJECTIVES, KEY ENABLERS AND PERFORMANCE MEASURES

OVERVIEW

THIS SERVICE PLAN outlines the high-level goals that our office aspires to achieve, as well as the objectives and actions we will focus our efforts on in order to move us towards our vision.

The main outputs of our work are our performance audit reports and our audit opinions on financial statements. We have published the following two coverage plans with more information about the work we have selected to undertake over the next three years:

- 1. Financial Statement Audit Coverage Plan** – outlines a three-year audit plan detailing the government organizations our office will audit directly, and our involvement with the remaining organizations as part of our annual audit of government's Summary Financial Statements.
- 2. Performance Audit Coverage Plan** – sets out the performance audit topics and other projects we expect to report on or begin in the next three years.

This service plan is a guide for how we will get that work done.

The practices in our office are deep rooted. In 1871, aspects of the Auditor General role in B.C. were first established. We will celebrate this 150-year milestone

in 2021. Meantime, 2017 marks 40 years since the first independent Auditor General was appointed on September 1, 1977.

GOALS

Motivated by a deep appreciation of our mandate, we want to be widely recognized as a high-performing leader in providing independent audit assurance and advice.

Through our actions, advice and professionalism, our aim is therefore to influence three corporate goals:

- ◆ sound financial administration and financial reporting across the B.C. government
- ◆ effectively governed and well-managed provincial programs, services and resources
- ◆ comprehensive public sector accountability reporting

To do this, we will focus on five key objectives described on the following pages.

GOALS, OBJECTIVES, KEY ENABLERS AND PERFORMANCE MEASURES

OBJECTIVE 1

Valuable assurance and advice: We will provide assurance and advice that adds tangible value and helps government improve programs and services

We want elected officials and public service employees to value our advice and recommendations as they look for ways to improve government programs and services.

Therefore, we must audit the right topics and ensure that our work paints a complete and accurate picture. Our findings and recommendations must speak to government in a way that is understandable, meaningful and practical. The reports we produce must be clear and useful. And we must monitor and measure the impact of our work.

Actions

To achieve this objective, we will:

- ◆ Develop and publish the Financial Statement Audit Coverage Plan, outlining our three-year plan for determining which government entities we will audit and which will be audited by private-sector firms.
- ◆ Develop and publish the Performance Audit Coverage Plan, follow a rigorous process in selecting and planning our performance audits, and allocate the resources we have to the most significant and relevant topics where we believe we can have the greatest influence.
- ◆ Monitor the self-reporting of auditees on the implementation of our report recommendations so that we can assess the influence our work is having.

GOALS, OBJECTIVES, KEY ENABLERS AND PERFORMANCE MEASURES

OBJECTIVE 2

Focus on our stakeholders: We will engage and involve stakeholders in our work

We want our work to be meaningful to our stakeholders.

We must therefore invite input from our stakeholders before we plan our work, consult with them during our work, and report our findings and recommendations so they can use our work. We do not want to surprise anyone, sensationalize anything we report, or speculate. This impacts the way we do our work and the way we interact with our stakeholders. By properly engaging with them, we can enhance the relevance and effectiveness of what we do.

Actions

To achieve this objective, we will:

- ◆ Conduct regular stakeholder surveys to help us understand the needs and expectations of those we serve, and communicate our survey findings both internally and externally through our annual report.
- ◆ Review and, as needed, amend our auditee and stakeholder survey questions to best assess team performance, auditee satisfaction, and the relevance and the impact of our services.
- ◆ Develop and implement an external engagement strategy and plan, with activities that may include:
 - ◆ pursuing opportunities to present our work at conferences and Community of Practice discussions, and to represent the office on appropriate committees
 - ◆ attending board meetings across the government reporting entity
 - ◆ scheduling Assistant Deputy Minister and Deputy Minister briefings at key stages of the audit
 - ◆ consulting with other audit firms on a regular basis to discuss issues and areas of common interest
- ◆ strengthen relationships with government staff to enhance their understanding of our work

GOALS, OBJECTIVES, KEY ENABLERS AND PERFORMANCE MEASURES

OBJECTIVE 3

Be a trusted advisor: We will be considered a credible and trusted advisor to the Legislature, its committees, and government

We want our stakeholders to seek out our work and support it. We must therefore demonstrate our credibility through the skills and experience we use to carry out our work. We must also be trusted to adhere to rigorous, recognized standards for auditing and to provide an objective, unbiased view of government's performance.

When others use our work, we take that as an acknowledgement of our credibility and the trust put in our audit procedures, findings, conclusions and recommendations.

We receive requests for work from the Legislature, individual Members of the Legislative Assembly (MLAs), government and the public. These requests are, we believe, an indication that we are trusted to provide advice.

Actions

To achieve this objective, we will:

- ◆ Continue to meet with the Legislative Assembly, government and the public service to build their trust in our work through a shared understanding of expectations and by building relationships.
- ◆ Maintain alignment of our performance audit methodology with that of the Office of Auditor General of Canada to leverage expertise, training material, resources and efficiencies.
- ◆ Work with other Canadian legislative audit offices to develop tools and align financial and performance audit methodologies, where appropriate.
- ◆ Continue to conduct internal audit file inspections and quality assurance monitoring.
- ◆ Pursue changes to the *Auditor General Act* to ensure that all audit information provided to our office remains confidential (amendments to the *Ombudsperson Act* have raised issues in this area).

GOALS, OBJECTIVES, KEY ENABLERS AND PERFORMANCE MEASURES

OBJECTIVE 4

Thriving culture: We will maintain a collaborative and supportive work environment

We want to both attract and retain the best talent possible in order to continue meeting our commitments and providing the valuable and relevant advice that our stakeholders have come to expect from us.

We must therefore foster a collaborative and supportive work environment. About 85% of our office staff are auditors or accountants by training. The remaining 15% make our work possible through their contribution as communicators, business analysts, administrators, human resource professionals, or other positions.

We recognize that, with an eye to continuous improvement, we can always do more. Staff should feel highly engaged and supported. By focusing on our HR practices, particularly in the areas of leadership and staff recognition, we will strive to be an employer of choice.

Actions

To achieve this objective, we will:

- ◆ Update, implement and evaluate our workforce plan with input from across our office, defining, for example, career opportunities for staff, recruitment planning, succession planning, and individual performance development.
- ◆ Conduct a review of the current culture – including a review of our Work Environment Survey (WES) results – to understand how well we are doing in supporting our people.
- ◆ Ensure staff pursue training that is meaningful to them.
- ◆ Invest in our staff by supporting them in furthering their education through professional designations, certifications and degrees.
- ◆ Investigate options for improving mentoring, cross training and job shadowing.
- ◆ Investigate options for improving staff recognition within our office.
- ◆ Develop and implement an internal communication strategy and plan to increase understanding and collaboration across our office.

GOALS, OBJECTIVES, KEY ENABLERS AND PERFORMANCE MEASURES

OBJECTIVE 5

Productive and forward-thinking: We will remain an innovative, effective, and efficient organization

We want to excel at our mission, by operating in an environment of continuous improvement, serving our stakeholders as best we can, and setting an example for others to follow.

We must therefore be prepared to adapt to changes and to create a workplace culture where staff feel welcome to propose new ideas.

Our policies, practices and processes should always be current and meet our needs, and staff should be willing to comply with them.

Our aim is to meet or exceed our targets for the number of audits completed. This means finding better ways to create more value, and striving to accomplish as much as possible with the resources at our disposal.

Actions

To achieve this objective, we will:

- ◆ Ensure that our current organizational structures, roles and responsibilities meet our needs, are clearly defined and are well understood.
- ◆ Review and update our financial statement audit methodology, processes and forms to improve their efficiency and quality.
- ◆ Review and update our performance audit methodology to meet new Canadian assurance standards.
- ◆ Develop guiding principles to help prioritize work and use resources most efficiently, and to rationalize scheduling strategically across our office.
- ◆ Conduct a needs analysis of business tools currently in place and those required in future.
- ◆ Develop a business case for the use of data analytics and visualization tools and decide whether to invest in new technology.

MEASURING PERFORMANCE

BUILDING ON THE PROGRESS we made after submitting our service plan last year – and wishing to set an example for the adoption of the B.C. Reporting Principles – this current service plan introduces a more robust range of performance measures and key performance indicators (KPIs).

This current plan also sets aside one performance measure from last year that did not truly reflect the degree to which we should be held accountable for our results, value, relevance and impact. That measure related to tracking how we, as an office, follow our own standardized process to consider all requests received. We felt it was more meaningful to track our results rather than our adherence to our internal process.

This current plan also clarifies the way we measure our effectiveness, as reported by those we audit. Previously, we measured the percentage of post-audit survey respondents agreeing that the audit team was effective. Now, we are tracking the percentage of auditees who report (by survey) that reports and recommendations will lead to improved performance.

All performance measures presented this year align, in aggregate, with our goals and objectives.

MEASURING PERFORMANCE

Performance Measures	Key Performance Indicators (KPIs)	2015/16 Actual	2016/17 Forecast	2017/18 Target	2018/19 Target	2019/20 Target
We will increase our relevance and our influence to support effectively governed and well-managed provincial programs, services and resources	Percentage of auditees (including Deputy Ministers) reporting by survey that our reports and recommendations led to improved performance (%)	N/A	N/A	90	90	90
We will sustain our current strong contribution to the broader public interest	Percentage of PAC MLAs satisfied that our office is effectively delivering on our legislated mandate and is making a real difference for the people of B.C. (%)	N/A	N/A	95	95	95
We will meet planned levels of public reporting	Total number of reports and opinions completed (#)	47	69	58	58	58
	Opinions on financial statements (#)	35	44	42	42	42
	Performance audits (#)	8	22	12	12	12
	Other publications (#)	4	3	4	4	4
We will sustain our contribution to sound financial administration and financial reporting across the B.C. government	Percentage of recommendations from audit reports and management letters that are accepted and adopted within three years (%)	*	*	90	90	90
We will increase our contribution to comprehensive public-sector accountability reporting	Percentage of recommendations made to improve accountability reporting that are implemented within three years (%)	N/A	N/A	100	100	100
	Number of reports downloaded annually from our website (#)	26,742	27,000	27,000	27,500	28,000
We will increase the degree to which staff are motivated and inspired by their work	Work Environment Survey (WES) score	66	77	79	80	80
We will increase the efficient use of our internal financial and human resources	Percentage of vacant staff positions (%)	16	20	<5	<5	<5
	Percentage of our annual budget that is unspent each year (%)	6.3	5.3	1	1	1

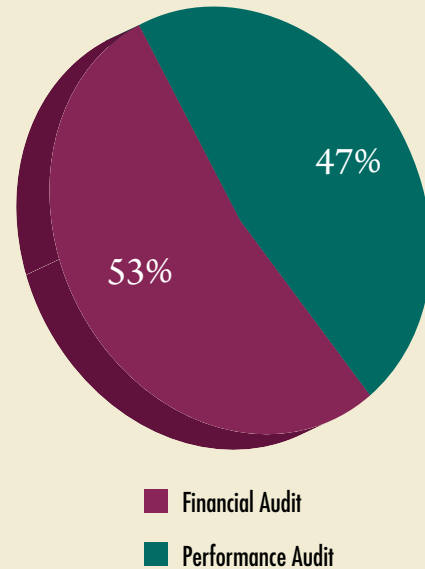
* not available at time of publication

RESOURCE SUMMARY

TO DELIVER ON our Financial Statement Audit Coverage Plan, Performance Audit Coverage Plan and related work for the 2017/18 fiscal year, the office proposed and received a budget of \$17.3 million. We have allocated \$9.1 million for financial audit work and \$8.2 million for performance audit work (see Exhibit 1).

Salaries and benefits for the office's employees – our largest resource – account for 72% of the budget (see Exhibit 2). We supplement our audit staff with contracted expert professional services, which account for a further 7% of the budget. The mix between staff and contracted resources can often fluctuate and a decrease in actual staffing costs is often offset with an increase in professional services.

Exhibit 1: Budget for 2017/18 by portfolio



Source: Office of the Auditor General of British Columbia

Exhibit 2: Office expenditures planned for fiscal years 2016/17–2019/20 (\$ thousands)

Description	2017 Forecast		2018 Budget		2019 Planned		2020 Planned	
	(\$)	(%)	(\$)	(%)	(\$)	(%)	(\$)	(%)
Salaries and Benefits	12,535	73%	12,500	72%	12,500	72%	12,500	72%
Professional Services	1,144	7%	1,265	7%	1,265	7%	1,265	7%
Audit Travel	426	2%	561	3%	561	3%	561	3%
Support	1,301	8%	1,318	8%	1,318	8%	1,318	8%
Occupancy Costs	1,416	8%	1,420	8%	1,425	8%	1,425	8%
Amortization	275	2%	275	2%	275	2%	275	2%
	17,097		17,339		17,344		17,344	

Source: Office of the Auditor General of British Columbia and the Estimates of the Fiscal Year ending March 31, 2018

RESOURCE SUMMARY

CAPITAL SPENDING

The office is responsible for maintaining its own IT systems, furniture and equipment. As part of the normal life cycle, replacement is required and the office plans for this as part of its ongoing operations. The cost ranges from \$100,000 to \$150,000 each year, depending on the replacements required.

For the 2017/18 fiscal year, the office is planning for new IT tools and has been provided with funding should we decide to proceed with their purchase. In 2017, the office started analyzing options for data analytics and visualization software to enhance

our audits. Such software would assist with the identification of performance trends and allow for the presentation of our findings in a more relevant format.

In coming years, the office may also need to replace its audit software platform because the current one is at the end of its life.

For both of these projects, the office must first conduct a business case and then test for integration within our IT environment.

The office capital expenses for ongoing operations and new technology initiatives are shown in Exhibit 3.

Exhibit 3: office capital expenses planned for ongoing operations and new technology for fiscal years 2016/17–2019/20 (\$ thousands)

	2017 Forecast	2018 Budget	2019 Planned	2020 Planned
Description	(\$)	(\$)	(\$)	(\$)
Ongoing Operations	125	125	125	125
New Technology	225	225	0	0
	350	350	125	125

Source: Office of the Auditor General of British Columbia and the Estimates of the Fiscal Year ending March 31, 2018



APPENDIX A:

VISION, MISSION, GOALS, OBJECTIVES AND KPIS

Mission

To provide independent assurance and advice to the Legislative Assembly, government and the public service for the well-being of the people of British Columbia

Vision

A Legislative Assembly, government and public service that works effectively for the people of British Columbia

Goals

We want to be recognized as a high-performing leader in providing independent assurance, advice, and influence:

- ◆ Sound financial administration and reporting across government
- ◆ Effectively governed and well-managed provincial programs, services and resources
- ◆ Comprehensive public sector accountability reporting

KPIs

- ◆ Percentage of auditees (including Deputy Ministers) reporting by survey that our reports and recommendations led to improved performance (%)
- ◆ Percentage of PAC MLAs satisfied that our office is effectively delivering on our legislated mandate and is making a real difference for the people of B.C. (%)
- ◆ Total number of reports and opinions completed (#)
- ◆ Opinions on financial statements (#)
- ◆ Performance audits (#)
- ◆ Other publications (#)
- ◆ Percentage of recommendations from audit reports and management letters that are accepted and adopted within three years (%)
- ◆ Percentage of recommendations made to improve accountability reporting that are implemented within three years (%)
- ◆ Number of reports and documents downloaded annually from our website (#)
- ◆ Work Environment Survey (WES) score
- ◆ Percentage of vacant staff positions (%)
- ◆ Percentage of our annual budget that is unspent each year (%)

Objectives



1 Valuable assurance & advice

Provide assurance and advice that adds tangible value and helps government improve programs and services



2 Stakeholder focus

Engage and involve our stakeholders in our work



3 Trusted advisor

Be a credible and trusted advisor to the Legislature, its committees, and to government



4 Thriving culture

Maintain a collaborative and supportive work environment



5 Productive & forward-thinking

Be an innovative, effective, and efficient organization

APPENDIX B: HOW WE OPERATE

Inputs

- ◆ Talent
- ◆ Professional standards
- ◆ IT and other workplace tools
- ◆ The work environment
- ◆ Executive team

Activities

- ◆ Financial statement audits
- ◆ Performance and IT audits
- ◆ Professional practices
- ◆ Training programs
- ◆ Corporate Services support (Communications, Human Resources, Finance, IT Support, Operations Support Services)
- ◆ Follow-up of citizen concerns
- ◆ Sharing with other Legislative auditors
- ◆ Presentation of audit results to the Select Standing Committee on Public Accounts and other interested stakeholders

Outputs

- ◆ Assurance (opinions on financial statements and performance audit reports)
- ◆ Advice (recommendations)
- ◆ Education
- ◆ Guidance

Outcomes (Goals)

- ◆ We want to be recognized as a high-performing leader in providing independent assurance and advice, and we want to influence:
 - ◆ Sound financial administration and reporting across government
 - ◆ Effectively governed and well-managed provincial programs, services and resources
 - ◆ Comprehensive public sector accountability reporting

Outcomes (Vision)

- ◆ A Legislative Assembly, government and public service that work effectively for the people of B.C.



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