



Report at a glance

Why we did this report

- Office of the Auditor General’s (OAG) performance audits of government programs and services often include recommendations for improvement which organizations can choose to accept.
- It’s important for the Legislative Assembly and the Select Standing Committee on Public Accounts to know if auditees implement recommendations in a timely way. The information can help MLAs hold government accountable for improving provincial programs and services.
- Our new Annual Follow-up Report provides limited assurance on the progress reports that entities submitted on 18 performance audits published between 2019 and 2021. This included a total of 112 recommendations.

How we followed-up

We asked organizations to prepare a progress report that confirmed whether they had completed each audit recommendation as of Nov. 30, 2022, and to summarize the status of each recommendation. Organizations were responsible for providing a *faithful representation* of their progress by ensuring the information was reliable, relevant and understandable. We reviewed each report to conclude whether the information met this standard.

Our follow-up started with audits from 2019 that weren’t part of previous follow-up work. It ended with audits from 2021 so that organizations would have at least one year to implement our recommendations after we published the audit.

We conducted our reviews in accordance with the Canadian Standard on Assurance Engagements (CSAE 3000). The review work provides a lower level of assurance than an audit and involved procedures such as inquiry and review of documents.

Follow-up report timeline

2022		2023		
September OAG sent request for progress reports to 18 entities	October – December Organizations submitted progress reports	January – March OAG reviewed progress reports and prepared review reports	April – May OAG discussed review reports with organizations and revised as necessary	June – July OAG prepared summary report

Results of our review

For all 18 reviews, nothing came to our attention that caused us to believe that the reports were materially misstated. This means that each entity appropriately reported the status of its recommendations as complete or not complete.

The reports showed that government entities completed 42 per cent of the 112 recommendations that we made (and were accepted) between 2019 and 2021, and they intend to complete all but one of the remaining recommendations. The recommendation that government doesn’t intend to complete is in the audit of *Detection and Response to Cybersecurity Threats on BC Hydro’s Industrial Control Systems* (2019), on [page 16](#).

It’s worth noting that just because an entity has indicated that a recommendation is “not complete” doesn’t mean they haven’t done any work on the recommendation. In most cases entities reported that work is underway, but more work is needed for the recommendation to be complete. Some recommendations are more complex than others – such as those that require extensive consultation or broad system changes – and may require more time.

Organizations have summarized their work against each recommendation in the summary sections of their progress reports, which start on [page 9](#).

Status of recommendations, by report and year

Report (Titles below link to the original reports)	Total	Not complete		Complete	
2019					
Access to Emergency Health Services	4	2	50%	2	50%
The BC Oil and Gas Commission's Management of Non-Operating Oil and Gas Sites	11	6	55%	5	45%
Detection and Response to Cybersecurity Threats on BC Hydro's Industrial Control Systems	3	2	67%	1	33%
Oversight of Contracted Services for Children and Youth in Care	4	4	100%	0	0%
The Protection of Drinking Water	8	6	75%	2	25%
Executive Expenses at School District 36	2	2	100%	0	0%
Managing Human Resources at the B.C. Sheriff Service	8	2	25%	6	75%
Total (2019)	40	24	60%	16	40%
2020					
Skills Immigration Stream of the British Columbia Provincial Nominee Program	4	0	0%	4	100%
Oversight of International Education Programs in Offshore and Group 4 Schools	8	3	37.5%	5	62.5%
Management of Forest Service Roads	9	7	78%	2	22%
IT Asset Management in the B.C. Government	7	0	0%	7	100%
Total (2020)	28	10	36%	18	64%
2021					
Management of Medical Device Cybersecurity at the Provincial Health Services Authority	4	3	75%	1	25%
Vancouver Community College: Executive Compensation Disclosures	4	0	0%	4	100%
Avalanche Safety on Provincial Highways	8	4	50%	4	50%
Management of the Conservation Lands Program	11	11	100%	0	0%
Community Living BC's Framework for Monitoring Home Sharing Providers	5	2	40%	3	60%
Oversight of Dam Safety in British Columbia	9	8	89%	1	11%
Ensuring Long-Distance Ground Transportation in Northern B.C.	3	3	100%	0	0%
Total (2021)	44	31	70%	13	30%
Total (2019-2021)	112	65	58%	47	42%

Next steps

We plan to provide limited assurance on performance audit recommendations annually by adding new reports to our review each year.

After reading this report, you may wish to ask the following questions of government:

- What positive organizational changes have resulted from the audit work?
- What challenges do organizations face in implementing audit recommendations? Are organizations satisfied with these results?
- What more can be done to support the timely implementation of recommendations? What are likely timelines for organizations to complete recommendations?