



Office of the
Auditor General
of British Columbia

October 2023

Office of the Auditor General of British Columbia Service Plan 2024/25 – 2026/27





Office of the
Auditor General
of British Columbia

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Select Standing Committee on Finance and Government Services
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Dear members:

I have the pleasure of submitting the Office of the Auditor General's *Service Plan 2024/25-2026/27*, as required under Section 19 (1) (a) of the *Auditor General Act*.

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

October 2023

Copy: Jennifer Arril
Clerk of Committees
Legislative Assembly of British Columbia



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From the auditor general



On behalf of our team, I present the Office of the Auditor General's *Service Plan 2024/25 – 2026/27*. We welcome the opportunity to show you how we plan to provide independent assurance and trusted information to the Legislative Assembly.

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 accompanies our budget submission for the same period so that our work plan and performance targets correspond to our funding requests.

The foundation we've built over recent years is strong. We keep a steadfast focus on the people and product of our office. We are grateful for the resources entrusted to us to fulfill our mandate.

We have published 32 reports since my appointment in July 2020 – an impressive accomplishment. We updated our approach to financial audit work and, as standards have evolved, the audits themselves have become more complex. The quality of our financial and performance audits, and our follow-up process, continually raises the bar. Our work contributes to increased transparency, accountability, and improved program performance across government.

Equity, diversity, and inclusion are becoming more engrained in our workplace, and our staff are working together to build and adopt a three-year EDI strategy for the organization.

Staff retention is improving – a boon for our work culture. Our Workplace Environment Surveys show improved staff engagement. Looking ahead, our support for our people and their work includes a new approach to compensation that will foster a stable, highly-skilled workforce.

As for the vital role of information technology, we plan to modernize our data management systems to make them more secure and more efficient.

Our service plan's strategies will sustain the momentum we've created in recent years and it will guide our drive for improvement. I'm proud of our progress and because the best is yet to come, I'm excited about sharing our plan with you.

A handwritten signature in black ink, reading "Michael A. Pickup". The signature is fluid and cursive, written in a professional style.

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

October 2023



Accountability statement

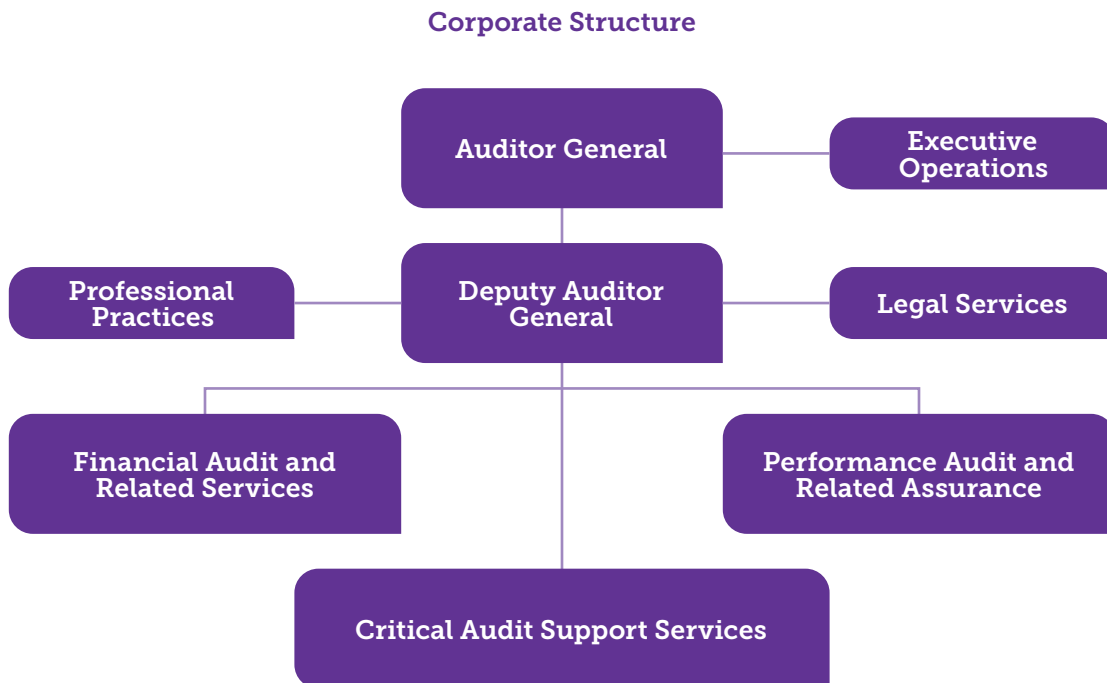
This report was prepared in accordance with the *Auditor General Act* and the Performance Reporting Principles for the British Columbia Public Sector. I am accountable for the results achieved and for the selection and tracking of the performance measures.



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

October 2023

Our organization



Our mandate

Non-partisan and independent of government, the Office of the Auditor General reports to the Legislative Assembly. Our reports provide 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 ministries and more than 160 other organizations controlled by, or accountable to, government. This includes Crown corporations, universities, colleges, school districts, and health authorities.

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

The auditor general's [financial audits](#), [performance audits](#), and other reports provide accurate, objective, and trusted information that supports confidence and improvements in public sector reporting, programs and services.

Our independent auditor's report on government's annual Summary Financial Statements is our conclusion on whether the financial statements are presented fairly and free of material errors or omissions. The Summary Financial Statements consolidate the annual financial results of 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.

We issue an annual follow-up report on the status of performance audit recommendations and, from time to time, we issue information reports on topics related to our audit work.

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

The auditor general independently selects audit topics by prioritizing areas of risk and significance and by considering issues and concerns raised by MLAs and other British Columbians.



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

Our success depends on our people and quality leadership. Our work requires us to examine how other organizations engage in their planning, reporting, and management, so it's imperative that we are leaders on that front.

Our 2023/24 Service Plan committed us to a comprehensive corporate policy refresh. It's well underway, but with some delays due to competing pressures and staff departures.

By end of fiscal year 2023/24, we will have developed policies that support internal operations and audit quality. This work includes a focus on corporate governance, human resources, IT security, internal designations, our code of ethics, and a procurement framework. While progress on some of this work has been slow, we are on the right track and policies are being reviewed, refreshed, or replaced.

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

	2021/22 results	2022/23 results	2023/24 target	2024/25 target (projected)	2025/26 target (projected)	2026/27 target (projected)
Executive-level management score	59 (baseline)	62 (target: 63)	65	66	67	68



The executive-level management driver provides insight on the level of trust our employees have in their leaders' abilities to provide clear and timely direction. Our 2022/23 score for executive-level management was 62. This was above our score of 59 the previous year, but not quite at our target of 63. Over the next year we will continue to emphasize timely communication of executive decisions and updates as we make progress on our organizational commitments. With several key leadership positions solidified this past year, plus improved organizational guidance, we are confident that this score will continue to improve.

Looking forward, Objective 1 will be supported by strategies to:

- Continue to improve the quality of our audits
- Create a comprehensive training strategy
- Implement a fair and transparent compensation framework
- Modernize our IT infrastructure

With progress on these crucial strategies, and regular communication from our executive team, we expect to see the results of the executive-level management driver continue to increase.

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

We have three key initiatives related to Objective 2.

First, we are working on a three-year equity, diversity, and inclusion (EDI) strategy led by a working group with broad staff participation. Implementation, including updated organizational policies, will start in 2024/25.

The strategy will bring an EDI lens to our work and our workplace culture. Its integration into day-to-day operations will ensure all staff feel supported, psychologically safe, and encouraged to bring their whole selves to the workplace. We want everyone to understand how their role and work fits the office's collective vision. We want them to feel respected and valued for their unique contribution to our work in a flexible environment.

Second, in 2024/25 will implement a new compensation framework developed to ensure a fair and transparent approach to compensation for our professional staff, based on experience and performance. We developed this framework in 2023/24, as part of our strategy to understand and respond to market competition for the skilled labour we are competing for. The new



compensation framework provides a structured approach to provide fair and competitive compensation that is in line with government’s salary bands and classification framework, and benchmarked against public and private sector compensation for similar positions.

And third, our Leading Workplace Strategies office renovation project is modernizing our workspace and consolidating our operations on two floors of our downtown Victoria building. It is scheduled for completion during the current fiscal year.

Key performance indicator: Work Environment Survey – engagement score

	2021/22 results	2022/23 results	2023/24 target	2024/25 target (projected)	2025/26 target (projected)	2026/27 target (projected)
Engagement score	66 (baseline)	72 (target: 69)	72	72	73	73

The significant improvement seen in this score (from 66 to 72) exceeded our target and reflects our focus on our people. We followed through with our 2022/23-2024/25 Service Plan commitment to conduct a Work Environment Survey annually (to leverage its insight into our workforce and to improve our external reporting). We have adjusted future engagement targets from the previous service plan because, as we continue to improve our scores, they are likely to plateau as we approach the highest levels of engagement reported in the broader public service.

Our target for this metric is to rank among the top 20 per cent of the broader public service over the next three years. Additionally, three of our four strategies directly link to supporting this objective:

- Create a comprehensive training strategy
- Implement a fair and transparent compensation framework
- Modernize our IT infrastructure

Strategies directly supporting our staff and the work they do will feed into improved results for this objective.

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 is uniquely challenged to build and maintain our workforce, especially since financial audit work has seasonal variations.

Our requirement for certified professionals with unique skills and experience places us in direct competition with the private sector and government organizations that also need people with similar abilities. This creates challenges, but our research into the employment market has informed a fair and transparent compensation framework and strategy to position us to be competitive with other employers.

Key performance indicator: Employee turnover rate¹

	2021/22 results	2022/23 results	2023/24 target	2024/25 target (projected)	2025/26 target (projected)	2026/27 target (projected)
Turnover rate	21% (baseline)	17% (target: 16%)	14%	14%	12%	12%

Our staff turnover rate fell to 17 per cent in 2022/23 and we ended the year with fewer vacancies and fewer temporary positions compared to the year before. While staff turnover is something all organizations must manage, we have only had seven voluntary departures since the beginning of the calendar year. We also filled key leadership roles, including a new chief information officer and a financial audit principal. We are confident our workforce is much more stable than the previous year, and we're on the right track.

We will also continue to improve our research and data on what attracts people to our office, why they stay, and why they leave.

We hope to see the turnover rate improve, supported by Strategies 2 and 4:

- Create a comprehensive training strategy
- Implement a fair and transparent compensation framework

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

The revised approach to our audit of government's Summary Financial Statements was critically important to advancing this objective in the 2023/24 fiscal year. It increased the hours required to complete the audit, but it resulted in identifying misstatements that were corrected by government.

We published our first annual performance audit follow-up report in July 2023, representing a significant change from past practice. We provide assurance on the progress organizations say they are making to address previous audit recommendations. We believe the new follow-up process offers better transparency and information for MLAs.

Our work serves the Legislative Assembly and the standing committees we report to, the government entities we audit, and the people of B.C. Historically, we surveyed MLAs to measure the relevance of our work and how well we deliver it, but we have struggled to identify the right questions to make the survey relevant to audit quality.

As MLA participation in our survey has been limited, we have determined that it's not the best or most reliable measure of audit relevance and audit quality. During 2024/25, we will be exploring key performance indicators and secondary indicators that are better measures of audit quality.

Strategies 1 and 2 build into this objective. To reiterate, they are:

- Continue to improve the quality of our audits
- Create a comprehensive training strategy

As we focus on improving how we deliver our work and train our staff, we trust that our end-product will be clearly valuable to MLAs.

In this upcoming fiscal year, we will re-evaluate the most effective way to measure the success of this objective.



Objective 5

Deliver our audit commitments on time and on budget

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 results	2023/24 target	2024/25 target (projected)	2025/26 target (projected)	2026/27 target (projected)
Number of audit/information reports	12 (baseline)	8 (target: 8)	8-10	9-11	9-11	9-11

We expect to steadily build the capacity of our financial and performance audit portfolio teams while maintaining audit quality. The general election, scheduled for Oct. 19, 2024, may delay delivery of some of our reports.

Overall, our projections are based on a careful analysis of our resources and the impact of replacing experienced members. Detailed information on audit planning is set out below under ["2024/25 Audits and related work"](#) on page 16.

This objective is supported by Strategies 1 and 4:

- Continue to improve the quality of our audits
- Modernize our IT infrastructure

Secondary Indicators

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



2024/25 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 plan and resource these strategies at the beginning of each fiscal year and monitor and report on them internally to ensure they are supported and sustained.

Our 2024/25 strategies build on the foundation of long-term improvements in the governance, culture, and corporate management practices established in the past two years.

The strategies will require the collaboration of all of our portfolio teams over a time period that's likely to extend beyond the next fiscal year. These are critical improvements that will have long-term benefits.

In 2024/25, we will focus on four corporate strategies:		Objective				
		1	2	3	4	5
1	Continue to improve the quality of our audits	✓			✓	✓
2	Create a comprehensive training strategy	✓	✓	✓	✓	
3	Implement a new compensation framework	✓	✓	✓		
4	Modernize our IT infrastructure	✓	✓			✓

Strategy 1

Continue to improve the quality of our audits

Focused on automating audit methodologies and processes, this strategy includes:

- Building an automated business tool for our performance audit methodology;
- Maintaining and enhancing the automated business tool for our financial audit methodology;
- Ensuring audit process tools are aligned with constantly evolving Canadian audit and assurance standards and support the quality of our audits (directly supports Objective 4); and
- Ensuring supporting policies are current and aligned (directly supports Objective 1).

In time, automated audit process tools will achieve internal efficiencies and support our ability to meet our audit commitments on schedule and on budget (directly supporting Objective 5).



Strategy 2

Create a corporate training strategy

The new comprehensive staff training and development strategy will support several objectives. Strategy 2 sets roles and responsibilities for developing and delivering the training strategy. It includes updates to training and professional development policies (aligned with Objective 1).

Career development initiatives will encourage staff engagement and retention (Objective 2) while training will build capacity and retention (Objective 3). Further, support for staff development, career progression and competency will enhance the quality of our audits (Objective 4). We also intend to link employee performance management to training plans.

This strategy also offers opportunities for staff to develop technical skills to effectively use the new automated audit methodologies and stay current on emerging assurance standards.

Another component of the training strategy will align equity, diversity and inclusion and Indigenous cultural learning and skills with the EDI strategy we are developing.

Strategy 3

Implement a new compensation framework

A new compensation framework will provide all staff with fair, transparent, and competitive pay grids based on performance and experience. Our work will align with the province's compensation and classification framework. It will also be benchmarked against comparable positions in government and the public and private sectors.

The framework will support corporate planning (Objective 1) and contribute to staff engagement (Objective 2). One of our Workplace Engagement Survey drivers that has been traditionally low concerns fairness of compensation. We intend to rectify this by being more transparent, respectful and fair. This includes benchmarking our compensation levels against positions in core government, the broader public sector, and the private sector.

Generally, fair compensation will support retention of our workforce, and capacity will grow over time (Objective 3). It will be paramount to ensuring our continued success in recruiting and retaining skilled people.

We are better positioned than we were two years ago, but the market continues to be competitive and we need to respond.

Strategy 4

Modernize our IT infrastructure

This strategy is to build secure IT systems and tools to support our work. We need modern tools and processes to make the best use of our resources. A current, secure IT infrastructure will support our audit process tools, corporate planning processes, intranet site, and our corporate policies (Objective 1). If our systems were to go down, we could see a severe impact to our ability to meet our audit commitments on time (Objective 5).



2024/25 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 "[Our mandate](#)" on page 6).

Our [Financial Statement Audit Coverage Plan](#) presents the plan for auditing all organizations within the government reporting entity and identifies those our office directly audits. It is updated annually. Our three-year *Financial Statement Audit Coverage Plan* (for the fiscal years ending in 2024, 2025 and 2026) was [approved by the Select Standing Committee on Public Accounts](#) on Feb. 3, 2023.

We also perform additional audit and assurance work related to ministries and public sector organizations. Each year we dedicate 5,000 – 8,000 combined hours auditing information such as statements of compliance related to Canadian federal grant agreements, United States grant revenue, and other information requiring audit assurance.

The size and complexity of the Summary Financial Statements audit is greater than we've ever seen. Our contribution increased by approximately 14,500 hours this year due to the impacts of new accounting and audit standards, complexity of issues, and the implementation of new audit methodology. With some of the changes and implementation we saw an increased workload. Moving forward that should lessen as things become more standardized. It's worth noting that our complement of audits changes every year, which can affect workload.

Consistent with past years, we will report to the Legislative Assembly on our financial audit work in 2024/25 at least twice, including a report on key information arising from our annual audit of the Summary Financial Statements.

Performance audit and related assurance

We plan to report to the Legislative Assembly on eight to 10 performance audits in 2024/25, acknowledging that the general election scheduled for Oct. 19, 2024, may affect the delivery of some of those reports.

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

Each performance audit to be delivered in 2024/25 will be announced, with details posted on our website under [Work in Progress](#) and on our [YouTube channel](#) when it's 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 British Columbians.

The sources we consider include:

- Past and ongoing audits, including the work of our financial audit team;
- Follow-up work from previous audits;
- Suggestions and concerns raised by the public;
- Suggestions and concerns raised by Members of the Legislative Assembly;
- Input from other key parties, including the public sector, local governments, Indigenous Peoples, external thought leaders and interest group;
- Regular environmental scanning, including monitoring of media, legislation, and other public sources of information; and
- The work of other audit offices.

Potential audit topics identified through this process see further research by our audit teams.

They determine the 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, or 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; and
- Available resources.

After an audit topic has been selected it enters formal audit planning – the first phase of the audit process. It involves working with each organization to be audited 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.

At times, after planning, we decide against doing an audit or we delay 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; and
- Approach to be used to obtain sufficient, appropriate evidence on which to form conclusions.

We announce our performance audits 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 organization being audited concerning the scope and criteria of the audit).

After this process is complete, we announce the audit on our website and in social media. Announcements include details about the focus, status, and the anticipated publication date. This ensures auditees, MLAs, and the public have fair and reliable notice when we start an audit, while protecting the independence and integrity of our planning process.

Our new follow-up process

Careful consideration and feedback from the Select Standing Committee on Public Accounts in 2022 led to our new approach to following up on previous performance audit recommendations.

The follow-up process begins in the fall. It requires organizations to submit progress reports directly to our office. We review them to provide assurance on what the organizations tell us about progress they've made toward implementing our audit recommendations.

We tabled our first follow-up report with the Legislative Assembly on [July 25, 2023](#). It summarized the progress on recommendations from audit reports published between 2019 and 2021. It explained why certain recommendations weren't completed or are no longer relevant.

The follow-up process improves the information reported to the Legislative Assembly. We hope it will be useful in monitoring changes and improvements resulting from our performance audits.



2025/26 – 2026/27: Looking ahead

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

Each year we reassess organizational needs, priorities, and resource requirements before issuing an updated three-year service plan. We identify projected performance targets (see "[Our objectives](#)" on page 8) and our corresponding budget submissions provide a three-year financial projection.

As we look to emerging issues, we acknowledge how our office will need to formally integrate the evolving environmental, social, and governance (ESG) standards landscape and consider how it impacts the work we do. Similarly, like other public services bodies, we are conscious of improving our policies concerning truth and reconciliation.

The next three years will bring continued improvements to our governance, policies, and people management. We will see better data security and collection. We will endeavour to add to our capacity to anticipate challenges and needs.

While some of this work will extend from strategies we have already started, we commit to also being flexible as 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.

As we look towards 2025/26 – 2026/27 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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