



# Report at a glance

## Why we did this report

- The Office of the Auditor General’s (OAG) performance audits of government programs and services often include recommendations for improvement. Organizations respond to these recommendations by outlining whether they accept them and how they’ll implement them.
- This is our second annual follow-up report that looks at the progress organizations have made in implementing 130 audit recommendations – from 24 audits of ministries, Crown corporations and school districts – published between 2019 and 2022.
- Preparing this report on an annual basis allows Members of the Legislative Assembly to track the progress organizations make over time.

## How we followed-up

- We asked organizations to prepare a progress report that confirmed whether they had completed audit recommendations from 21 audits as of Nov. 30, 2023. We also asked organizations to summarize the work they’d already done, or plan to do, to complete the recommendation.
- We did not request progress reports for the three audits that were fully completed during our 2023 follow-up. For other audits where some recommendations (but not all) were completed last year, organizations confirmed that there was no change to the status of completed recommendations.
- For recommendations that were incomplete, organizations were asked to include an anticipated completion year. Some specified both a month and a year when they had more certainty about planned completion.
- Organizations were responsible for faithfully representing their progress and ensuring their reports were reliable, relevant and understandable. We reviewed each report to conclude whether this standard was met.
- We conducted our reviews in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000 set out by CPA Canada, providing limited assurance (a lower level of assurance than an audit) and involving procedures such as inquiries and reviews of documents.

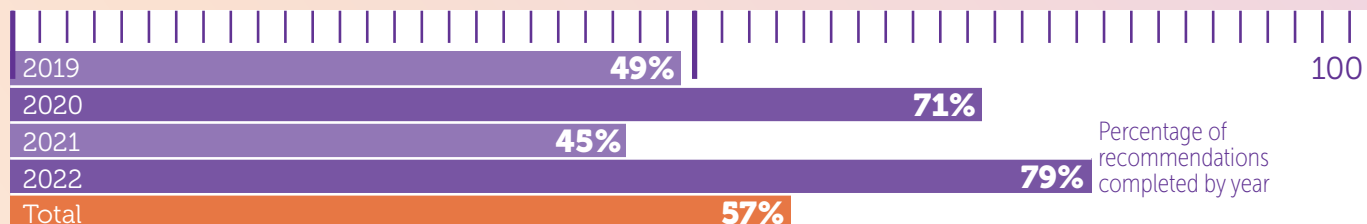
2023		2024		
<b>September</b> OAG sends request for progress reports	<b>October – December</b> Organizations submit progress reports	<b>January – February</b> OAG reviews progress reports and prepares review reports	<b>March</b> OAG discusses review reports with organizations and revises as necessary	<b>April – May</b> OAG prepares summary report

## Conclusion

- For all 21 reviews, nothing came to our attention that caused us to believe that the reports were materially misstated.

## Results

- Government organizations have completed 57 per cent of the 130 recommendations accepted between 2019 and 2022. They said they intend to complete all of the remaining recommendations.
- Audits from 2020 and 2022 had the highest completion rates (71 per cent and 79 per cent), while 2019 and 2021 audits had the lowest (49 per cent and 45 per cent).



- Recommendations have been fully implemented in seven of the 24 audits (three were reported complete in last year's follow-up; four more were completed this past year).
- Since last year's follow-up report, organizations implemented 12 of the 64 recommendations that remained outstanding as of Nov. 30, 2022. The overall completion rate for audits we reviewed last year (covering 2019–2021) is 53 per cent (up from 42 per cent).
- A recommendation listed as "not complete" doesn't mean entities haven't worked toward implementation. In each case, work is underway but more is needed, especially for recommendations where government is moving ahead with broad system changes or legislative amendments.
- Organizations have summarized their work on each recommendation in their progress reports, starting on [page 10](#).

## Status of recommendations, by report and year

Audit (titles link to the original reports)	Total	Not complete		Complete		Change from 2023
<b>2019</b>						
<a href="#">Access to Emergency Health Services</a>	4	2	50%	2	50%	0
<a href="#">The BC Oil and Gas Commission's Management of Non-Operating Oil and Gas Sites</a>	11	4	36%	7	64%	+2
<a href="#">Detection and Response to Cybersecurity Threats on BC Hydro's Industrial Control Systems</a>	2	1	50%	1	50%	0
<a href="#">Oversight of Contracted Services for Children and Youth in Care</a>	4	4	100%	0	0%	0
<a href="#">The Protection of Drinking Water</a>	8	5	62.5%	3	37.5%	+1
<a href="#">Executive Expenses at School District 36</a>	2	2	100%	0	0%	0
<a href="#">Managing Human Resources at the B.C. Sheriff Service</a>	8	2	25%	6	75%	0
<b>Total (2019)</b>	<b>39</b>	<b>20</b>	<b>51%</b>	<b>19</b>	<b>49%</b>	<b>+3</b>
<b>2020</b>						
<a href="#">Skills Immigration Stream of the British Columbia Provincial Nominee Program *</a>	4	0	0	4	100%	N/A (comp.)
<a href="#">Oversight of International Education Programs in Offshore and Group 4 Schools</a>	8	2	25%	6	75%	+1
<a href="#">Management of Forest Service Roads</a>	9	6	67%	3	33%	+1
<a href="#">IT Asset Management in the B.C. Government *</a>	7	0	0	7	100%	N/A (comp.)
<b>Total (2020)</b>	<b>28</b>	<b>8</b>	<b>29%</b>	<b>20</b>	<b>71%</b>	<b>+2</b>

Audit (titles link to the original reports)	Total	Not complete		Complete		Change from 2023
<b>2021</b>						
Management of Medical Device Cybersecurity at the Provincial Health Services Authority	4	1	25%	3	75%	+2
Vancouver Community College: Executive Compensation Disclosures *	4	0	0	4	100%	N/A (comp.)
Avalanche Safety on Provincial Highways	8	1	12.5%	7	87.5%	+3
Management of the Conservation Lands Program	11	11	100%	0	0%	0
Community Living BC's Framework for Monitoring Home Sharing Providers	5	1	20%	4	80%	+1
Oversight of Dam Safety in British Columbia	9	8	89%	1	11%	0
Ensuring Long-Distance Ground Transportation in Northern B.C.	3	2	67%	1	33%	+1
<b>Total (2021)</b>	<b>44</b>	<b>24</b>	<b>55%</b>	<b>20</b>	<b>45%</b>	<b>+7</b>
<b>2022</b>						
Fraud Risk Management: Office of the Comptroller General	3	0	0	3	100%	(First request)
BC Housing's COVID-19 Response: Additional Safe Spaces for Women and Children Leaving Violence	4	3	75%	1	25%	(First request)
Managing Cybersecurity in the Telework Environment	1	0	0	1	100%	(First request)
Fraud Risk Management: Site C Dam and Hydroelectric Energy Project	5	0	0	5	100%	(First request)
Oversight of Major Mines: Policies and Procedures to Address Environmental Risks	5	1	20%	4	80%	(First request)
B.C.'s COVID-19 Response: Community Economic Resilience Grants	1	0	0	1	100%	(First request)
<b>Total (2022)</b>	<b>19</b>	<b>4</b>	<b>21%</b>	<b>15</b>	<b>79%</b>	<b>—</b>
<b>Total (2019–2022)</b>	<b>130</b>	<b>56</b>	<b>43%</b>	<b>74</b>	<b>57%</b>	<b>—</b>

\* All recommendations were completed as part of our 2023 follow-up.

## Next steps

We will continue to provide limited assurance on performance audit recommendations annually by adding new audits to our review each year.

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

1. Why is the completion rate of recommendations made in 2019 and 2021 considerably lower than recommendations from 2020 and 2022?
2. Is government satisfied with the increase from 42 per cent to 53 per cent for the 2019–2021 recommendations we reviewed last year?
3. Does government have a goal for completion rates?