Report1: April 2011

# FOLLOW-UP REPORT: UPDATES ON THE IMPLEMENTATION OF RECOMMENDATIONS FROM RECENT REPORTS

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# Auditor General
of British Columbia

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

Dear Sir:

I have the honour to transmit herewith to the Legislative Assembly of British Columbia my 2011/2012
Report 1: *Follow-up Report: Updates on the implementation of recommendations from recent reports.*

John Doyle, MBA, CA
Auditor General

Victoria, British Columbia
April 2011

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**JOHN DOYLE,** MBA, CA
*Auditor General*

ON BEHALF OF THE Public Accounts Committee, I ask audited agencies to provide progress updates every six months regarding the implementation of the recommendations made in my reports.

This is the sixth follow-up report issued during my term and it includes new updates on five reports, as well as a cumulative update on the implementation of all recommendations covered by my Office's follow-up reports since October 2008 (p. 4). The cumulative chart provides a three-year overview. Going forward, we will maintain a three-year rolling progress update.

I am very pleased to note that of the 454 recommendations included in the cumulative update, 90% have been addressed. 82% are fully or substantially implemented and 8% were addressed through alternative action by the respective agency. Such a high implementation rate speaks to the dedication of the agencies and reinforces the relevancy of my Office's work in promoting effective, efficient and economical management in government.

The results of the five reports for which we recently requested self-assessments are summarized in a chart on page 6. Two of these were initial follow-ups, containing a total of 26 recommendations, and three were subsequent follow-ups. Of the 33 total recommendations, 64% are fully or substantially implemented or have been addressed through alternative actions, 30% are partially implemented and 6% have yet to be substantially addressed. The latter represents two recommendations made to Simon Fraser University, one of three audited agencies in the report *Wireless Networking Security in Government: Phase 2*. I have several queries regarding Simon Fraser University's self-assessed responses and have requested additional documentation from them.

As always, I will continue to follow up on recommendations that are only partially implemented or where no substantial action has been taken. For a projected schedule of the reports I anticipate following up on in the next twelve months, please see Appendix A.

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As explained on page 3, one format for follow-up work is that of the progress assessment. Recently, my Office completed work of this nature on our December 2008 report titled *How are We Doing? The Public Reporting of Performance Measures in British Columbia*. Since its initial release, we have followed up on this report twice. In its self-assessments, government stated that it had "fully or substantially implemented" all four recommendations made in the original report. The results of our recent progress assessment provided evidence that only three of the four recommendations were "fully or substantially implemented." Details of this assessment are on page 23.

As always, I invite Members of the Legislative Assembly —particularly members of the Public Accounts Committee — and other readers to provide feedback about which general areas or specific responses warrant further work.

With 90% of 454 recommendations addressed, follow-up reports clearly demonstrate the positive results that can and will continue to be achieved through the audit and review processes.

My thanks to the participating agencies, both for providing updates when requested and for their work in implementing the Public Accounts Committee's recommendations.

John Doyle, MBA, CA
April 2011

## COORDINATING TEAM

Heather Walker
*Research Analyst*

Laura Floyd
*Research Analyst*

Colleen Rose
*Manager, Communications*

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THE AUDITOR GENERAL'S REPORTS often contain recommendations, specific to each audit topic, to improve the management of government resources and responsibilities. The number of recommendations varies with each audit, depending on the subject matter and the findings. The audit team discusses these recommendations with the audited organization before the report is published and encourages the organization to begin addressing them right away. The Public Accounts Committee (PAC) also reviews the recommendations and reports annually to the Legislative Assembly.

Follow-ups are a necessary process for ensuring that recommendations are addressed and that British Columbians receive full value from the Auditor General's work. On behalf of the PAC, the Office of the Auditor General (the Office) follows up with agencies in varying formats, including action plans, agency self-assessments, progress assessments and progress audits.

## ACTION PLANS

Agencies are always asked to provide, within three months of the publication of the report, an action plan describing how they will implement the recommendations and by when. If the action plan is not available in time to publish in the report as part of the agency's formal response to the report, we post it on our website alongside the audit report once it is received.

## SELF-ASSESSMENTS

Since October 2008, the Office has issued semi-annual follow-up reports such as this one. These reports are comprised of self-assessments by previously audited agencies. In their own words, agencies describe the progress they have made in implementing the Auditor General's recommendations and their plans going forward. We publish these submissions unedited and in their entirety so that readers can assess for themselves whether progress is satisfactory.

The initial follow-up is conducted approximately one year after the report is issued, often sooner for information technology reports because technology changes so quickly, as well as for urgent matters or where organizations had the opportunity to address significant issues in advance of the report's release. The Auditor General expects that most recommendations will be cleared in the initial follow-up.

Subsequent follow-ups may be required on outstanding recommendations or certain key recommendations that have not been satisfactorily addressed. Published within one year of the initial follow-up, subsequent follow-ups are also unedited self-assessments from the agency. In order to remain relevant, successive follow-ups where necessary will be conducted, generally up to a maximum of two years.

## PROGRESS ASSESSMENTS

A third form of follow-up involves assessing the organization's self-assessment of all or certain recommendations to confirm their reliability. The results of progress assessments are published in the next available semi-annual follow-up report.

## PROGRESS AUDITS

The fourth form of follow-up is the progress audit whereby audit level assurance is provided as to the validity of the entity's self-assessments. This involves conducting the entire audit again. Given the resources required to complete this form of assessment, the Office has yet to conduct work of this nature and would only do so when prudent.

As always, your comments and feedback regarding the follow-up process are encouraged. Drop us a line at bcauditor@bcauditor.com.

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| Report | Report Initially Released | Number of Recommendations in Report | Cumulative Status of Recommendations | | | |
|---|---|---|---|---|---|---|
| | | | Fully or Substantially Implemented | Alternative Action Taken | Partially Implemented | No Substantial Action Taken |
| **Education** | | | | | | |
| Literacy: Creating the Conditions for Reading and Writing Success | Feb 2008 | 8 | 7 | | 1 | |
| Government's Post-secondary Expansion - 25,000 Seats by 2010 | Dec 2006 | 6 | 5 | | | 1 |
| Planning for School Seismic Safety | Dec 2008 | 7 | 1 | | 6 | |
| A Major Renovation: Trades Training in British Columbia | Nov 2008 | 11 | 10 | | 1 | |
| **Finance** | | | | | | |
| An Audit of Joint Solutions Procurement and the Revenue Management Project | Apr 2008 | 8 | 6 | 2 | | |
| BC Arts Council Grant Administration | Dec 2008 | 9 | 6 | | 3 | |
| **Environment** | | | | | | |
| Preventing Fatalities and Serious Injuries in B.C. Forests: Progress Needed | Jan 2008 | 15 | 9 | 5 | 1 | |
| Removing Private Lands from Tree Farm Licenses 6, 19 & 25: Protecting the Public Interest?* | Jul 2008 | | | | | |
| Oil and Gas Site Contamination Risks: Improved oversight needed | Feb 2010 | 9 | 5 | | 4 | |
| **Governance & Accountability** | | | | | | |
| Financial Framework Supporting the Legislative Assembly | Apr 2007 | 4 | | 4 | | |
| Keeping the Decks Clean: Managing Gaming Integrity Risks in Casinos | Jul 2005 | 13 | 12 | 1 | | |
| Strengthening Accountability in British Columbia: Trends and Opportunities in Performance Reporting | Apr 2008 | 5 | 5 | | | |
| British Columbia Audit Committees: Doing the Right Things | Dec 2006 | 2 | 2 | | | |
| How Are We Doing? The Public Reporting of Performance Measures in British Columbia | Dec 2008 | 4 | 4 | | | |
| Public Participation: Principles and Best Practices for British Columbia | Nov 2008 | 1 | | 1 | | |
| British Columbia Crown Corporations Executive Compensation Arrangements: A Work in Progress | Nov 2009 | 8 | 7 | 1 | | |

*Formal recommendations were not made in the TFL report; however, the Ministry's update notes improvements in documentation, public consultation and communication - consistent with our Public Participation Report.

## continued...

| Report | Report Initially Released | Number of Recommendations in Report | Cumulative Status of Recommendations | | | |
|---|---|---|---|---|---|---|
| | | | Fully or Substantially Implemented | Alternative Action Taken | Partially Implemented | No Substantial Action Taken |
| **Health** | | | | | | |
| In Sickness and in Health: Healthy Workplaces for British Columbia's Health Care Workers | Jun 2004 | 37 | 33 | 1 | 3 | |
| Preventing and Managing Diabetes in British Columbia | Dec 2007 | 3 | | | 3 | |
| Infection Control: Essential for a Healthy British Columbia | Mar 2007 | 126 | 124 | 2 | | |
| The Child and Youth Mental Health Plan: A Promising Start to an Urgent Need | Jun 2007 | 11 | 11 | | | |
| Managing PharmaCare: Slow Progress Toward Cost-Effective Drug Use and a Sustainable Program | Mar 2006 | 15 | 15 | | | |
| Interior Health Authority: Working to Improve Access to Surgical Services | Aug 2008 | 12 | 8 | 2 | 2 | |
| Electronic Health Record Implementation in British Columbia | Feb 2010 | 1 | 1 | | | |
| **Information Technology** | | | | | | |
| Managing Government's Payment Processing | May 2008 | 34 | 26 | 4 | 4 | |
| Managing Access to the Corrections Case Management System** | Mar 2008 | 9 | 9 | | | |
| IT Audits of the Corporate Accounting System | 2005/ 2006 | 25 | 24 | 1 | | |
| Wireless Networking Security in Victoria Government Offices: Gaps in the Defensive Line | Feb 2009 | 4 | 4 | | | |
| The PARIS System for Community Care Services: Access and Security | Feb 2010 | 10 | 9 | | 1 | |
| Wireless Networking Security in Government: Phase 2 | Mar 2010 | 17 | 7 | 5 | 3 | 2 |
| IT Continuity Planning in Government | Apr 2010 | 9 | 6 | | 3 | |
| **Social Services** | | | | | | |
| Management of Aboriginal Child Protection Services: Ministry of Children and Family Development | May 2008 | 10 | 4 | 6 | | |
| Home and Community Care Services: Meeting Needs and Preparing for the Future | Oct 2008 | 10 | 9 | | 1 | |
| Homelessness: Clear Focus Needed | Mar 2009 | 7 | 1 | 1 | 5 | |
| **Transportation** | | | | | | |
| Switching Tracks: A Review of the BC Rail Investment Partnership | Mar 2007 | 1 | 1 | | | |
| Changing Course - A New Direction for British Columbia's Coastal Ferry System: A Review of the Transformation of BC Ferries | Dec 2006 | 3 | 1 | 2 | | |
| **Total Recommendations** | | **454** | **372** | **38** | **41** | **3** |
| **Percentage of Total Recommendations** | | | **81.9%** | **8.4%** | **9.0%** | **0.7%** |

** 92 recommendations were made in the detailed management report. Due to the sensitivity of the information involved, the public report contained only nine summarized recommendations.

| | Report | Report Initially Released | Number of Recommendations in Report | Status of Recommendations | | | |
|---|---|---|---|---|---|---|---|
| | | | | Fully or Substantially Implemented | Alternative Action Taken | Partially Implemented | No Substantial Action Taken |
| **Initial Follow-ups** | | | | | | | |
| 1 | IT Continuity Planning in Government | Apr 2010 | 9 | 6 | | 3 | |
| 2 | Wireless Networking Security in Government: Phase 2 | Mar 2010 | 17 | 7 | 5 | 3 | 2 |
| | Ministry of Citizens' Services | | 5 | 3 | | 2 | |
| | Simon Fraser University | | 8 | 2 | 4 | | 2 |
| | British Columbia Institute of Technology | | 4 | 2 | 1 | 1 | |
| **Subsequent Follow-ups** | | | Number of Outstanding Recommendations After Previous Follow-up Report | Status of Recommendations | | | |
| | | | | Fully or Substantially Implemented | Alternative Action Taken | Partially Implemented | No Substantial Action Taken |
| 3 | Oil and Gas Site Contamination Risks: Improved oversight needed | Feb 2010 | 4 | | | 4 | |
| 4 | Electronic Health Record Implementation in British Columbia | Feb 2010 | 1 | 1 | | | |
| 5 | British Columbia Crown Corporations Executive Compensation Arrangements: A Work in Progress | Nov 2009 | 2 | 2 | | | |
| | **April 2011 Follow-up Total** | | 33 | 16 | 5 | 10 | 2 |
| | **Percentage of Total Recommendations** | | | 48.5% | 15.2% | 30.3% | 6.1% |

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## Oil and Gas Site Contamination Risks: Improved oversight needed

Released: February 2010
1st Follow-up: September 2010
2nd Follow-up: April 2011          Discussed by the Public Accounts Committee: June 2010 Transcript

**Self-assessment conducted by the BC Oil and Gas Commission**

The Commission continues to oversee the risks associated with oil and gas contaminated sites through compliance and enforcement field activities, well suspension requirements, security deposits and management of the Orphan Sites Reclamation Fund. Management of contaminated sites has improved with the implementation of a liability management rating program, management and custody of security deposits and is further enhanced by administrative tools under the new Oil and Gas Activities Act.

The Commission issues 17 public reports including an Annual Site Restoration Report which provides transparent contaminated sites reporting and includes performance measures, and an overview of the Commission's professional assurance model, wellsite contaminated risk information and inactive, legacy and orphan sites.

## Recommendations

| RECOMMENDATIONS ADDRESSED IN PREVIOUS FOLLOW-UP REPORT(S) | SELF-ASSESSED STATUS |
|---|---|
| **Recommendation 1:** The OGC and the Ministry of Environment implement appropriate site classification guidelines for the restoration of oil and gas contaminated sites. | Fully or substantially implemented |
| **Recommendation 2:** The OGC assess the resources required to process backlogged sites once the site classification guidelines are operational. | Fully or substantially implemented |
| **Recommendation 6:** The OGC ensure that its well site information allows risks to be assessed and that regulatory oversight is provided to ensure that inactive sites are restored in a timely manner. | Fully or substantially implemented |
| **Recommendation 8:** The OGC complete its assessments of the remaining orphan wells and, where appropriate, complete their restoration. | Fully or substantially implemented |
| **Recommendation 9:** The OGC improve reporting to the Legislature and public about how effectively site contamination risks are being managed. | Fully or substantially implemented |

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## Oil and Gas Site Contamination Risks: Improved oversight needed

Released: February 2010
1st Follow-up: September 2010
2nd Follow-up: April 2011                    Discussed by the Public Accounts Committee: June 2010 Transcript

### Outstanding Recommendations

| RECOMMENDATION AND SUMMARY OF PROGRESS | SELF-ASSESSED STATUS |
|---|---|
| **Recommendation 3:** The OGC assess the risks associated with legacy sites and develop a suitable work plan to deal with the risks. | Partially implemented |

**Actions taken, results and/or actions planned**

The Commission has reviewed its role and responsibilities with respect to legacy sites and has developed a workplan to help manage the risks associated with these sites.  The Commission is preparing to release a public document to outline the responsibilities of the commission for such sites and proposed actions to investigate and assess those liabilities that are the responsibility of the commission.

The legal authority to request industry to conduct environmental reviews and any additional remediation work on legacy sites is contained within the Environmental Management Act.

| | |
|---|---|
| **Recommendation 4:** The OGC work with the Ministry of Environment to implement an independent audit program. | Partially implemented |

**Actions taken, results and/or actions planned**

The Commission has established contracts with third party environmental companies to provide site investigation services for compliance assurance assessments.  The program is currently being reviewed to ensure that it adequately incorporates potential environmental risks into the compliance assurance framework. The Commission will evaluate the need for periodic independent audits as a good management practice.

Section 10 of the Oil and Gas Activities Act came into force in October 2010, and provides authority for the Minister of Environment to order an audit of the performance of the Commission in relation to the protection of the environment.

| | |
|---|---|
| **Recommendation 5:** The OGC work in conjunction with key government ministries and other stakeholders to assist in developing a formal program for conducting cumulative effects assessments. | Partially implemented |

**Actions taken, results and/or actions planned**

Government has many policies, practices and procedures that integrate natural resource management in a way that addresses and, where necessary, provides mechanisms to analyze cumulative impacts.

The Commission has begun developing a tactical analysis approach at the basin level (approximately 1,000,000 ha) as well as an analysis at the Land and Resource Management Plan (LRMP) level (approximately 10,000,000 ha) to analyze and interpret government's strategic direction for surface values (valued ecosystem components).  The Commission is working with the Ministries of Energy; Environment and Natural Resource Operations in the development of the overall approach and the specific valued ecosystem components (caribou; hydro-riparian areas; old growth etc).  The information will be used to guide operational application reviews and permitting.

## Oil and Gas Site Contamination Risks: Improved oversight needed

Released: February 2010
1st Follow-up: September 2010
2nd Follow-up: April 2011     Discussed by the Public Accounts Committee: June 2010 Transcript

### Outstanding Recommendations (cont.)

| RECOMMENDATION AND SUMMARY OF PROGRESS | SELF-ASSESSED STATUS |
| --- | --- |
| **Recommendation 7:** The OGC ensure that operator net assets and security deposits are sufficient, and reassessed on an ongoing basis, to cover the potential cost to the Province of dealing with site decommissioning and restoration. | Partially implemented |

**Actions taken, results and/or actions planned**

The Commission's Liability Management Rating (LMR) program uses production and site information for all B.C. oil and gas operators to estimate the financial risk associated with oil and gas site restoration. Under the LMR program, each new well application, permit transfer application, and company amalgamation is reviewed to determine revised financial risk estimates. If the operator's estimated asset to liability ratio drops additional security is required. The current focus of the program is to monitor industry activity and request security where financial risk is increasing.

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## Electronic Health Record Implementation in British Columbia

Released: February 2010
1st Follow-up: September 2010
2nd Follow-up: April 2011          Discussed by the Public Accounts Committee: May 2010 Transcript

**Self-assessment conducted by the Ministry of Health Services**

## Recommendations

| RECOMMENDATION AND SUMMARY OF PROGRESS | SELF-ASSESSED STATUS |
|---|---|
| **Recommendation 1:** Every six months the Ministry of Health Services provide our Office with a progress update on its results against planned measures of time, cost, quality and outcomes, as well as explanations of these results, and we will review and report this information to the Legislative Assembly. | Fully or substantially implemented |

*Note from the Office of the Auditor General of British Columbia:*

*The ministry currently provides its program stakeholders with a quarterly self-assessment status report. These reports are also provided to the Office of the Auditor General and can be found at www.bcauditor.com*

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# SELF-ASSESSED PROGRESS IN IMPLEMENTING RECOMMENDATIONS

## British Columbia Crown Corporations Executive Compensation Arrangements: A Work in Progress

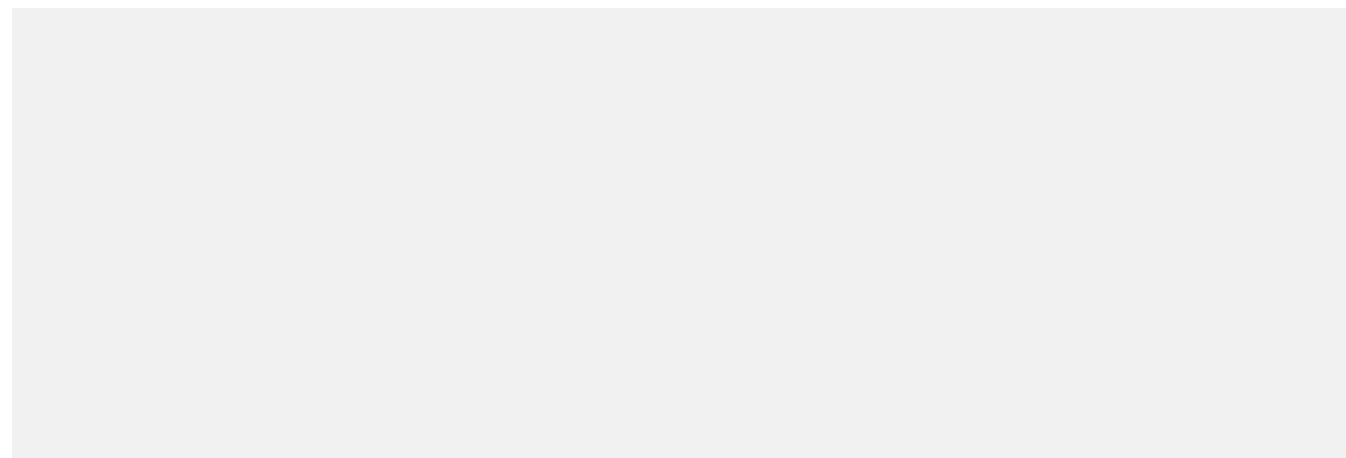Released: November 2009
1st Follow-up: September 2010
2nd Follow-up: April 2011          Discussed by the Public Accounts Committee: June 2010 Transcript

**Self-assessment conducted by the Public Sector Employers' Council**

Those items cited in the last progress report as 'fully or substantially implemented' have now been applied in the 2009/10 disclosure of executive compensation and has been assessed by PSEC as having been successful and improved either transparency or administrative processes. They have been adopted as standard practice. As well, progress has continued on those recommendations described as "partially implemented" (see below).

## Recommendations

| RECOMMENDATIONS ADDRESSED IN PREVIOUS FOLLOW-UP REPORT(S) | SELF-ASSESSED STATUS |
|---|---|
| **Recommendation 1:** Government ensure appropriate mechanisms are in place to resolve executive compensation issues with Crown corporations. | Fully or substantially implemented |
| **Recommendation 2:** Government improve its compensation proposal submission and approval requirements and maintain a formal record of all decisions made. | Alternative action taken |
| **Recommendation 3:** Government put adequate monitoring systems in place to ensure compensation plans are followed as approved. | Fully or substantially implemented |
| **Recommendation 6:** Government require Crown corporations that offer performance-related pay as part of executive compensation to clearly demonstrate and document the link between performance payments and actual performance. | Fully or substantially implemented |
| **Recommendation 7:** The information included in public disclosures of Crown corporation executive compensation be reviewed by the Public Sector Employers' Council Secretariat to ensure the information complies with reporting guidelines | Fully or substantially implemented |
| **Recommendation 8:** The Chair of Crown corporation boards sign executive compensation disclosure statements, providing assurance that executive payments are in accordance with board-approved compensation plans. | Fully or substantially implemented |

## British Columbia Crown Corporations Executive Compensation Arrangements: A Work in Progress

Released: November 2009
1st Follow-up: September 2010
2nd Follow-up: April 2011          Discussed by the Public Accounts Committee: June 2010 Transcript

### Outstanding Recommendations

| RECOMMENDATION AND SUMMARY OF PROGRESS | SELF-ASSESSED STATUS |
|---|---|
| **Recommendation 4:** Crown corporations offering performance-related pay as part of executive compensation conduct periodic reviews to ensure these programs continue to achieve intended objectives. | Fully or substantially implemented |

**Actions taken, results and/or actions planned**

The Public Sector Employers' Council Secretariat has raised the profile of this recommendation with boards and, whenever it interacts with an employer on a related matter such as a contract extension or a compensation plan for a new executive, it emphasizes this practice. Available evidence suggests that this recommendation has been taken seriously by those public sector employers using performance-related pay.

Guidelines on appropriate circumstances to employ performance-related pay and considerations in developing such a program are available on the PSEC web-site.

The Crown Corporations Employers' Association is currently arranging training on the subject of performance-based pay for its members.

It is reasonable to consider this recommendation as "fully or substantially implemented".

| RECOMMENDATION AND SUMMARY OF PROGRESS | SELF-ASSESSED STATUS |
|---|---|
| **Recommendation 5:** Crown corporations offering performance-related pay as part of executive compensation develop performance measures that reflect the corporation's long and short-term objectives, and include measures that promote team and corporate results. | Fully or substantially implemented |

**Actions taken, results and/or actions planned**

As with Recommendation #4, PSEC has raised the profile of this recommendation with boards and, whenever it interacts with an employer on a related matter, it emphasizes this practice. As well, now that performance measures linked to performance pay are part of the annual disclosure of compensation (Recommendation #6), this subject is raised annually for all public sector employers where it is used. Available evidence suggests that this recommendation has been taken seriously.

The PSEC guidelines on performance-related pay address the issue of long and short term objectives specifically.

The Crown Corporations Employers' Association training in this area will address this specific dimension of the issue.

This recommendation "fully or substantially implemented".

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## Audit of Wireless Networking Security in Government, Phases 1 and 2

Released: March 2010

1st Follow-up: April 2011

Discussed by the Public Accounts Committee: May 2010 Transcript

**Self-assessment conducted by the Ministry of Citizens' Services**

Currently, three recommendations are fully or substantially implemented and two are partially implemented.

## Recommendations

| RECOMMENDATION AND SUMMARY OF PROGRESS | SELF-ASSESSED STATUS |
|---|---|
| **Recommendation 1:** To support the government's IM/IT (information technology and management) policies relating to wireless network security, government establish adequate procedures to ensure ministry compliance with the policies as established by the Office of the Chief Information Officer. | Fully or substantially implemented |

**Actions taken, results and/or actions planned**

Ministries are required to complete an annual Information Security Policy Compliance self assessment focused on evaluating their compliance with Information Security Policy.

Work has been conducted by the Office of the Chief Information Officer to validate configuration of wireless devices in locations where standard wireless services provided by SSBC were not being used. The result was that the non-standard wireless access points were deactivated as they could not meet the security standard.

SSBC is assessing the feasibility of implementing technology to provide additional control, visibility and reporting in order to support the government's IM/IT policies relating to wireless network security.

| | |
|---|---|
| **Recommendation 2:** Shared Services BC regularly update the job descriptions of all key IT personnel to ensure the roles and responsibilities are clearly delineated. | Fully or substantially implemented |

**Actions taken, results and/or actions planned**

Key job descriptions have been reviewed to ensure they meet current requirements. Annual reviews will be performed to ensure these job descriptions remain current.

Within Security Operations of Shared Services BC, job descriptions have not been updated since the most recent organizational restructuring, however, the roles and responsibilities regarding Security Operations have been unchanged. Those job descriptions remain accurate.

Though a series of organizational restructuring makes it challenging to keep job descriptions current, the roles and responsibilities remain unchanged in many cases. Shared Services BC reviews and updates job descriptions as needed.

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## Audit of Wireless Networking Security in Government, Phases 1 and 2

Released: March 2010

1st Follow-up: April 2011

Discussed by the Public Accounts Committee: May 2010 Transcript

### Recommendations (cont.)

| RECOMMENDATION AND SUMMARY OF PROGRESS | SELF-ASSESSED STATUS |
|---|---|
| **Recommendation 3:** Government develop a network access control solution for monitoring and detecting, on a real time basis, unauthorized computing devices — particularly wireless — connected to the government network, including devices that are not configured properly. | Partially implemented |

**Actions taken, results and/or actions planned**

Shared Services BC has completed a proof of concept for basic Network Access Control, and a Findings and Recommendation document has been completed. The Findings and Recommendation document is being reviewed by Shared Services BC Executives.

| | |
|---|---|
| **Recommendation 4:** Shared Services BC implement mechanisms and procedures to scan and confirm that only properly configured and authorized wireless access devices are installed when connecting to the government network infrastructure. | Partially implemented |

**Actions taken, results and/or actions planned**

Fully addressing this recommendation is dependent on the implementation of Recommendation 3. Network Access Control will fulfill this requirement. This is also being addressed by the enhanced monitoring tools being implemented for the Payment Card Industry Data Security Standard.

| | |
|---|---|
| **Recommendation 5:** For monitoring purposes, Shared Services BC develop a process for establishing and updating an inventory list of authorized wireless access devices and that the list be verified periodically. | Fully or substantially implemented |

**Actions taken, results and/or actions planned**

Shared Services BC has established an inventory list of authorized wireless access devices for monitoring purposes and updates it on a regular basis for additions and removals.

## Audit of Wireless Networking Security in Government, Phases 1 and 2

Released: March 2010
1st Follow-up: April 2011
Discussed by the Public Accounts Committee: May 2010 Transcript

**Self-assessment conducted by Simon Fraser University**

Excellent progress has been made on instituting a more intentional governance structure for all aspects of information technology at SFU, with the formation of four senior committees and a number of lower-level standing and project steering committees. Some alternative actions have been taken to ensure we continue to provide a level of wireless security consistent with an open university environment where most machines using the wireless network are neither owned nor controlled by SFU.

### Recommendations

| RECOMMENDATION AND SUMMARY OF PROGRESS | SELF-ASSESSED STATUS |
|---|---|
| **Recommendation 1:** Establish a formal IT committee with a strong mandate to oversee IT strategic direction, IT needs of the university community and, most importantly, the protection of the university's IT network. | Fully or substantially implemented |

**Actions taken, results and/or actions planned**

The new IT governance committees are in the early stages of operation, with the first committee meetings held in June 2010. As planned, there are four governance committees: IT Strategies, Administrative IT, Research IT, and the Learning & Teaching Coordinating Committee. Initial activities have focussed on new approval processes and the articulation of high-level IT strategies.

| | |
|---|---|
| **Recommendation 2:** Establish an IT Security Officer position that has exclusive duties and responsibilities relating to IT security and is accountable to independent senior management. | Fully or substantially implemented |

**Actions taken, results and/or actions planned**

Our IT Security Officer has now begun meeting with the Internal Auditor, with the regularity and frequency of meetings to be determined by them. Internal Audit reports to the Vice-President, Legal Affairs, while IT Services reports jointly to the Vice-President, Administration and Finance, and to the Associate Vice-President, Academic.

| | |
|---|---|
| **Recommendation 3:** Ensure that the Information Security Policy is supported with detailed wireless security standards and procedures to guide the implementation and maintenance of a robust wireless security network. | No action taken |

**Actions taken, results and/or actions planned**

The new IT Governance committees have not yet discussed the need for or contents of either an Information Security Policy or wireless security standards and procedures.

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## Audit of Wireless Networking Security in Government, Phases 1 and 2

Released: March 2010
1st Follow-up: April 2011
Discussed by the Public Accounts Committee: May 2010 Transcript

### Recommendations (cont.)

| RECOMMENDATION AND SUMMARY OF PROGRESS | SELF-ASSESSED STATUS |
|---|---|
| **Recommendation 4:** Establish policy and procedures to ensure that users are formally and regularly asked online to accept the policy for appropriate use of communication technology (including wireless) provided by the university. | Alternative action taken |

**Actions taken, results and/or actions planned**

Students and other users are informed of the policy on appropriate use, on various web sites and in labs, and held accountable for following it.

The new IT Governance committees have not yet discussed how or whether formally accepting the existing policy on appropriate use will be required.

| | |
|---|---|
| **Recommendation 5:** Enforce periodic change of password. | Alternative action taken |

**Actions taken, results and/or actions planned**

SFU management, including the audit committee of the Board of Governors, maintains the position that frequent, mandatory password changes would not be beneficial.

| | |
|---|---|
| **Recommendation 6:** Require staff with high-level access rights to systems, applications and data to access system resources using secured wireless methods only. | Alternative action taken |

**Actions taken, results and/or actions planned**

This remains to be addressed, although we have no empirical evidence that this issue poses significant risk to SFU. Web pages and other communcations to staff continue to stress the general preference for using the secure wireless network, SFUNET-SECURE. This includes a link from the insecure wireless login page to instructions on connecting to the secure network.

| | |
|---|---|
| **Recommendation 7:** Conduct review to limit the use of ad hoc and peer-to-peer networking. | No action taken |

**Actions taken, results and/or actions planned**

Most of the devices that connect to SFU wireless are neither owned nor controlled by SFU, and so occasional uses of ad hoc and peer-to-peer networking occur, mostly on student-owned machines. We have no empirical evidence that this issue poses significant risk to SFU.

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|---|---|
| **Recommendation 8:** While monitoring wireless networking activities, ensure that log reviews are fully documented and include such information as the type of reports reviewed, the date of the review, and what action has taken place. | Alternative action taken |

**Actions taken, results and/or actions planned**

Network monitoring & logging are part of our normal operations. While more audit reports of log reviews could certainly be assembled, this does not appear to add significant value to our wireless security, particularly in view of the automatic monitoring for certain types of unauthorized use that is performed currently by our Enterasys Dragon Security Command Console.

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# SELF-ASSESSED PROGRESS IN IMPLEMENTING RECOMMENDATIONS

## Audit of Wireless Networking Security in Government, Phases 1 and 2

Released: March 2010

1st Follow-up: April 2011

Discussed by the Public Accounts Committee: May 2010 Transcript

**Self-assessment conducted by the BC Institute of Technology**

Thank you for the opportunity to update our progress on the recommendations. Wireless networking security continues to be an important aspect at BCIT.

BCIT agreed with the three of the four recommendations. Of these three recommendations two of them are fully or substantially implemented and the third is expected to be in place by the end of 2011. For the fourth recommendation an alternative, already in place, was documented in the initial response.

## Recommendations

| RECOMMENDATION AND SUMMARY OF PROGRESS | SELF-ASSESSED STATUS |
|---|---|
| **Recommendation 1:** BCIT ensure its policies address wireless network infrastructure in detail, and that the policies be supported by detailed wireless networking standards and specific procedures and guidelines for managing wireless network resources. | Fully or substantially implemented |

**Actions taken, results and/or actions planned**

Initial Response: We agree with this recommendation. BCIT's policies are based on an international standard (ISO 17799:2005), and are intended to be independent of the network technology. Information specific to the security requirements and characteristics of each network zone is intended to be included in the "Procedures and Guidelines" associated with the policy. According to section "5.6 - Network Management" of Policy 3502 (Information Security Policy) last updated January 2009, each network zone, including the wireless zones, should have "….documentation covering its topology, configuration, and gateways to external networks and nodes…." and "…clear guidelines and…security characteristics". These are being documented as part of the "procedures and guidelines" associated with this policy, and are expected to be complete by June 2010.

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Update: The guidelines associated with the information security policy have been updated to include detailed wireless networking standards and are expected to be published shortly. Wireless network zone documentation has been created that covers topology, configuration including defences and inter-zone relationships, zone usage and guidelines for devices within the zone.

| | |
|---|---|
| **Recommendation 2:** BCIT's management review its policies to ensure that those relating to ad hoc and peer-to-peer networking, the enforcement of password security, and retention of activity logs generated by wireless systems follow recognized best practices. | Fully or substantially implemented |

**Actions taken, results and/or actions planned**

Initial Response: We agree with this recommendation. All BCIT policies have a regular and predictive review schedule. BCIT's Information Security policy (Policy 3502) expressly addresses access control and password use requirements, as well as logging requirements for user activities. Specific details are being documented as part of the "procedures and guidelines" associated with this policy, and are expected to be complete by June 2010.

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Update: The guidelines associated with the information security policy have been updated to include: ad hoc and peer-to-peer networking; enforcement of password security; and retention of activity logs generated by wireless systems. The guidelines are expected to be published shortly.

## Audit of Wireless Networking Security in Government, Phases 1 and 2

Released: March 2010

1st Follow-up: April 2011

Discussed by the Public Accounts Committee: May 2010 Transcript

### Recommendations (cont.)

| RECOMMENDATION AND SUMMARY OF PROGRESS | SELF-ASSESSED STATUS |
|---|---|
| **Recommendation 3:** Management require, in policy, staff with higher level access rights to systems, applications and data to log on using secured wireless methods only. | Partially implemented |

**Actions taken, results and/or actions planned**

Initial Response: We agree with this recommendation. BCIT's priority however is to ensure end-to-end encryption. This ensures full protection and security regardless of where the user is accessing the application/data. As users are becoming more mobile and accessing systems remotely using network segments that are beyond the control of BCIT/ITS (for example, hot spots in airports, cafes, business centres in hotels, etc.), applying end-to-end level security and encryption will ensure that data is consistently protected regardless of where the user is accessing it. Additionally, BCIT has now implemented a secure VPN gateway for accessing data and systems from off campus. We will continue to promote the use of the secured Eduroam network for administrative users accessing applications and data wirelessly on campus, and will ensure that all "administrative" users accessing the wireless network on campus will be using Eduroam by default within 2 years.

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Update: We have continued to promote the use of the secured Eduroam network for administrative users accessing applications and data wirelessly on campus. By the end of 2011 all "administrative" users accessing the wireless network on campus will be using Eduroam by default.

| RECOMMENDATION AND SUMMARY OF PROGRESS | SELF-ASSESSED STATUS |
|---|---|
| **Recommendation 4:** Job positions in IT network operations be supported by clearly defined responsibilities to ensure incompatible duties are not assigned to one individual. If segregation of duties is not possible or feasible because of resourcing limitations, we recommend that there be closer management oversight of the activities carried out by those in IT network operations. | Alternative action taken |

**Actions taken, results and/or actions planned**

Initial Response: Policy 3501 (Acceptable Use of Information Technology) expressly states that "IT Administrators and other privileged users must protect the security of information and must not abuse their elevated privileges". BCIT IT Services operates under the ITIL framework and best practices for Change Control. This requires any system level change (software, infrastructure, etc.) be planned, reviewed, and approved by the Change Advisory Board (CAB) that has both Management and departmental technical resources allocated to this activity.

The CAB has the authority to approve or deny any updates, changes, additions to the IT environment.

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Update: As stated in the initial response, system level changes require review and approval by the Change Advisory Board.

## IT Continuity Planning in Government

Released: April 2010
1st Follow-up: April 2011
Discussed by the Public Accounts Committee: February 2011 Transcript

**Self-assessment conducted by the Ministry of Public Safety and Solicitor General**

We support the recommendations contained in the report and find, in general, the recommendations are consistent with Business Continuity Core Policy and initiatives currently underway.

We do have some concern that the audit was conducted against a different standard than that used by Government to manage the Business Continuity Program.

The OAG used ISACA criteria for the review. Government uses methodology developed by the Disaster Recovery Institute; therefore the measurements of OAG are inconsistent with phraseologies, methodologies and criteria common to the BC Government Business Continuity Program and resulted in some confusion regarding terminology.

The terms: Disaster Recovery Plan, Business Continuity Plan and IT Continuity Plan were interchanged often without clarity of identity.

## Recommendations

| RECOMMENDATION AND SUMMARY OF PROGRESS | SELF-ASSESSED STATUS |
|---|---|
| **Recommendation 1:** Preparation of a business impact analysis and risk assessments annually, as outlined in government policy | Fully or substantially implemented |

Actions taken, results and/or actions planned

To improve Ministry compliance, Emergency Management BC (EMBC) has:

- revised the Business Impact Analysis (BIA) template based on industry standards and Internal Audit recommendations;
- authored a corresponding BIA Guide and training materials;
- conducted BIA training with Ministry Business Continuity Advisors and Coordinators;
- communicated Ministry risk assessment requirements in Core Policy and at monthly BCP Advisory Committee Meetings; and
- created a new SharePoint site to make templates and training materials more accessible to Ministry Advisors.

| RECOMMENDATION AND SUMMARY OF PROGRESS | SELF-ASSESSED STATUS |
|---|---|
| **Recommendation 2:** Prioritization of the recovery of mission-critical applications at the ministry level and across government | Partially implemented |

Actions taken, results and/or actions planned

1. Shared Services BC (SSBC) is engaged with ministries to determine mission critical sensitivities and priorities for servers and applications being migrated to the new data centre.
2. EMBC is reviewing and refreshing the cross government mission critical services list requirements with Ministry BCP Advisors.
3. The combined data will provide a sound technological and functional basis for the accurate planning and implementation of provincial recovery priorities.
4. EMBC will incorporate the captured critical applications information with regular Mission Critical Services list updates and share with SSBC.
5. EMBC and SSBC will host a series of information sessions Ministry Executives, BCP Advisors and Information Technology professionals to reinforce and expand existing knowledge of recovery processes, timelines and options.

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## IT Continuity Planning in Government

Released: April 2010
1st Follow-up: April 2011
Discussed by the Public Accounts Committee: February 2011 Transcript

### Recommendations (cont.)

| RECOMMENDATION AND SUMMARY OF PROGRESS | SELF-ASSESSED STATUS |
|---|---|
| **Recommendation 3:** Establishment of realistic and achievable recovery timelines for shared systems and program applications | Partially implemented |

Actions taken, results and/or actions planned

1. Ministries determine business function Recovery Time Objectives (RTOs) and choose a course of action. If IT RTOs cannot support business requirements, options include developing manual workarounds, investing in high availability Disaster Recovery solutions or seek sign-off from Executive for risk acceptance.

2. On April 1, 2010, SSBC published Service Bulletin #178 to assist ministries in understanding their options and provide processes to obtain enhanced IT.

3. SSBC and EMBC will promote Service Bulletin #178 by hosting a series of informational sessions for Ministry Executives, BCP Advisors and IT professionals designed to reinforce and expand existing knowledge of recovery processes, timelines and options.

| RECOMMENDATION AND SUMMARY OF PROGRESS | SELF-ASSESSED STATUS |
|---|---|
| **Recommendation 4:** Assessment of risk associated with alternate arrangements being in the same geographical area as the primary operations and data centre facility, and feasibility of relocation | Fully or substantially implemented |

Actions taken, results and/or actions planned

SSBC has entered into an agreement with HP Advanced Solutions to provide two new Data Centres. The first came on line in September 2010 and is located in seismic zone 0. The second will be on line in April 2011 and is located in seismic zone 1. These Data Centres are geographically diverse and are state of the art with regard to security and survivability.

| RECOMMENDATION AND SUMMARY OF PROGRESS | SELF-ASSESSED STATUS |
|---|---|
| **Recommendation 5:** Finalization of business continuity plans for all mission-critical business functions | Fully or substantially implemented |

Actions taken, results and/or actions planned

1. All SSBC Mission Critical IT business units have approved Business Continuity Plans in place.

2. Revised Core Policy and Procedures Manual, Business Continuity Chapter 16, (on target for Spring 2011 amendments) specifically states Ministry IT recovery requirements.

3. EMBC has revised the provincial Business Continuity Management Program status reporting tool (the Scorecard) to support key internal audit recommendations, incorporate new performance measures and improve data granularity. This will provide enhanced visibility into Ministry business continuity program deliverables and maturity levels.

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## IT Continuity Planning in Government

Released: April 2010

1st Follow-up: April 2011

Discussed by the Public Accounts Committee: February 2011 Transcript

### Recommendations (cont.)

| RECOMMENDATION AND SUMMARY OF PROGRESS | SELF-ASSESSED STATUS |
| --- | --- |
| **Recommendation 6:** Preparation of disaster recovery plans to support the availability of significant operating environments and network infrastructures within the timelines required by ministry programs | Fully or substantially implemented |

Actions taken, results and/or actions planned

1. The significant operating environments will be housed in the new Data Centres and will be covered by the vendor's Disaster Recovery Plans as required by the contract.

2. SSBC Network Services has started work to establish Disaster Recovery Planning for critical Network Infrastructure.

| RECOMMENDATION AND SUMMARY OF PROGRESS | SELF-ASSESSED STATUS |
| --- | --- |
| **Recommendation 7:** Inclusion, in contracts with third-party providers of critical services, of provisions regarding both the preparation and testing of business and IT continuity plans and the assessment of risks where inclusion of these provisions is not feasible | Fully or substantially implemented |

Actions taken, results and/or actions planned

1. Revised Core Policy (Chapter 16) will require the inclusion of continuity provisions in formal agreements.

2. New contracts for IT services include requirements for the Service Provider to:

   - implement and annually test and update Business Continuity Plans, Disaster Recovery Plans and Operation Centre Plans;

   - conduct annual Business Impact Analysis and Security Risk Assessment to validate plans; and

   - provide detailed confirmation of compliance to the province.

| RECOMMENDATION AND SUMMARY OF PROGRESS | SELF-ASSESSED STATUS |
| --- | --- |
| **Recommendation 8:** Regular testing of continuity plans and restoration procedures for all mission-critical applications and supporting systems | Partially implemented |

Actions taken, results and/or actions planned

1. Revised Core Policy (Chapter 16) will require regular testing of continuity plans and restoration procedures for Mission Critical systems and applications.

2. The new Service Provider contract includes obligations for the regular testing of continuity plans and restorations procedures.

| RECOMMENDATION AND SUMMARY OF PROGRESS | SELF-ASSESSED STATUS |
| --- | --- |
| **Recommendation 9:** Updating of business continuity plans for all mission-critical business functions annually | Fully or substantially implemented |

Actions taken, results and/or actions planned

1. Revised Core Policy (Chapter 16) will reinforce minimum requirement for annual continuity plan maintenance.

2. The new Scorecard reflects revised policy, Internal Audit recommendations and industry best practice by asking Ministries to report on Business Continuity Plan review and maintenance.

3. The Scorecard semi-annual reporting deadlines (winter/summer) will help trigger Ministry action on maintenance cycles.

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# PROGRESS ASSESSMENTS

## HOW ARE WE DOING: THE PUBLIC REPORTING OF PERFORMANCE MEASURES IN BRITISH COLUMBIA

### Background

Public sector organizations in British Columbia typically develop a set of performance measures that reflect their goals and objectives. These performance measures enable the organization to report their annual performance for their key stakeholders, often in their annual service plan report.

In 2008, the Office of the Auditor General of British Columbia (OAG) conducted a comprehensive survey of the performance measures then being reported by a broad sample of organizations within the Government Reporting Entity (GRE) and WorkSafeBC. WorkSafeBC is not part of the GRE; however, it was included in our survey as it is recognized as a leader in public performance reporting. The results of this survey were reported in our December 2008 report *"How are We Doing? The Public Reporting of Performance Measures in British Columbia".*

While the survey results provided an encouraging picture of the maturity of performance measure reporting in the Province, it also identified important areas for further improvement. Specifically, we found that many organizations reported an excessive number of performance measures and not enough measures that reflected the accuracy, timeliness, or efficiency of government services. As well, school district results did not include current year targets for approximately half of the stated performance measures.

Since the report was published in 2008, we followed-up with government twice regarding their progress in implementing the recommendations contained in the original report. On both occasions, government provided a self-assessment of their progress.

### Objective and scope

In 2010 we re-performed our 2008 survey with the same organizations using the original evaluation criteria. As a result, we updated our understanding of performance measure reporting within the GRE and government's progress in improving their performance measure reporting. Furthermore, we confirmed the accuracy of government's self-assessments in implementing the recommendations from our original report.

### Overall conclusion

The results of our 2010 survey showed that government has retained areas of strength identified in our 2008 survey and that organizations reduced the volume of reported performance measures. We also found that while there was still a lack of performance measures focused on the accuracy, timeliness, and efficiency of government services in most sectors, the government ministry sector had expanded the number of timeliness measures it reported. Although minor, one new area of concern identified in our recent study is the lack of disclosure by Health Authorities of current year performance indicator targets.

The survey results support government's responses regarding the implementation status for three of the four recommendations contained in our original report.

### Findings and recommendations

We found that the volume of performance measures being reported by the organizations within our survey group had declined by 33% from the volume reported in our 2008 survey. This significantly addressed a key finding from our 2008 report concerning organizations reporting an excessive number of key performance indicators.

With the exception of the ministries' reporting of timeliness measures, organizations in the GRE continue to lack performance measures that reflect the accuracy, timeliness, or efficiency of government services.

However, we did note that the 2010/11 – 2012/13 service plan guide provided to Ministries suggests including efficiency measures and the guide to Crown Corporations includes references to efficiency, accuracy and timeliness. That said, our 2010 management letter to government recommended that government continue to monitor the effectiveness of guidance in encouraging the development and reporting of measures that reflect the efficiency, accuracy and timeliness of operations.

We also found that School Districts still do not provide targets for all of their current year performance measures. In fact, the number of current year performance measure results presented with the current year target declined from 53% in our 2008 survey to 37% in our 2010 survey. Current year targets are an essential piece of information for readers to understand current year performance. Our 2010 management letter included a similar recommendation to our 2008 report in that school districts include current year targets for all performance measures disclosed in their accountability and achievement contracts.

A new item identified in our 2010 survey was that health authorities, similar to school districts, were also not providing current year targets for their current year performance measure results. We did note that the Ministry of Health collected and published this performance measure information on its website for all Health Authorities, but that the information was one year behind the results reported on the Health Authority's websites. Our 2010 management letter included a recommendation that Health Authorities include current year targets for all current year performance measures results being publically reported.

As previously mentioned, this work was also intended to evaluate the accuracy of governments' statements, obtained during our follow-up process, regarding their progress in addressing the recommendations made in our 2008 report *"How are We Doing? The Public Reporting of Performance Measures in British Columbia".* Our 2010 survey results support government's representations of the actions taken and results achieved for three of our four 2008 report recommendations. However, we were not able to support their representation that that they had "fully or substantially implemented" our recommendation that school districts include current year targets for all performance measures disclosed in their accountability or achievement contract reports. As noted earlier, our 2010 survey indicated that current year targets were provided for only 37% of reported current year performance measures. This issue is not fully addressed by Government's statement that "At least one performance target appears in 80% of achievement contracts and more than one performance target appears in 66% of achievement contracts for the 2009/10 school year. This is an improvement over last year and is an area of continuing work."

## Looking ahead

This survey updated the Office's understanding of the performance measures being reported by organizations within the GRE. This knowledge will inform our future project planning.

## Summary of observations

1. We reported to government that they continue to monitor the effectiveness of guidance designed to encourage the development and reporting of measures that track the efficiency, accuracy and timeliness of government operations.

2. We reported to government that school districts and Health Authorities include current year targets for all performance measures being publically reported.

### Response from Government

Government would like to thank the Auditor General for his follow-up 2010 longitudinal study of published performance measures contained in the 2009/10 service plans. Each year Government continues to enhance its guidance to organizations to ensure continuous improvement on selecting performance measures which support the achievement of the organization's objectives.

Government agrees with the Auditor General's recommendation for the need for measures that track efficiency, accuracy and timeliness of government operations. This guidance has been included in Crown corporation service plan guidelines since 2009/10, and ministry guidelines since 2010/11. Government also believes that individual ministries and Crown corporations should determine whether efficiency, accuracy and timeliness measures are better suited than other types of measures (i.e. effectiveness, satisfaction, quantity, etc.) to track how well the organization is progressing toward its goals, and that they are doing a good job of this. For example, 40 of the 154 measures appearing in ministry service plans for 2009/10 measured either efficiency, timeliness or quality of service. We believe this to be an appropriate amount.

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## School Districts and Health Authorities

At present, 80% of school districts include at least one performance target in their achievement contracts. The Ministry of Education has revised its achievement contract guidelines to encourage Boards of Education to include performance targets for each of its achievement indicators. The ministry is presently following up with districts to ensure these targets are established for the 2011/12 school year.

Health authorities voluntarily develop and publish service plans which are in addition to the comprehensive reporting system that the health authorities have with the Ministry. In addition, Ministry of Health Services ensures public accountability through the publication of a consolidated health authority report on service plan measures and targets on its website. The ministry acknowledges that providing public reporting current year targets on Health Authorities' websites would enhance public accountability.

Government expresses its appreciation to the Auditor General for his continuing work in identifying areas where improvements can be made for performance measure reporting and will consider this report's recommendations, while balancing the need for a select few key performance measures that are appropriate to each entity's mandate.

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# APPENDIX A

## PROJECTED FOLLOW-UP SCHEDULE

This appendix details the Office of the Auditor General's current schedule for follow-ups over the next 12 months. For more information on the follow-up process, please see "An Explanation of the Follow-Up Process" on page 3.

### October 2011 Follow-Up Report
*Education*

*School Seismic Safety* (Released December 2008; 1st Follow-up October 2010, 2nd Follow-up April 2010)

*Finance*

*Management of Working Capital by Colleges and School Districts (Released August 2010)*
*Managing Fraud Risks in Government* (Released August 2010)
*Infrastructure Grants* (Released August 2010)
*Year-End Government Transfer Expenditures* (Released August 2010)

*Environment*

*Conservation of Ecological Integrity in B.C. Parks and Protected Areas* (Released August 2010)
*Audit of the Agricultural Land Commission* (Released September 2010)
*Natural Resource Information* (Released December 2010)

*Governance & Accountability*

*School District 35 – Langley* (Released December 2010)

*Health*

*Hand Hygiene: Self-Assessment* (Released December 2010)

*Information Technology*

*Electronic Health Record Implementation in British Columbia* (Released February 2010; 1st Follow-up October 2010; 2nd Follow-up April 2011)
*Wireless Networking Security in Government: Phase 2* (Released March 2010; 1st Follow-up April 2011)

*Transportation*

*Upkeep of the Provincial Roads Network by the Ministry of Transportation and Infrastructure* (Released November 2010)

### April 2012 Follow-Up-Report
*Environment*

*Oil & Gas Contamination Risks: Improved Oversight Needed* (Released February 2010; 1st Follow-up October 2010; 2nd Follow-up April 2011)
*An Audit of the Management of Groundwater Resources in British Columbia* (Released December 2010)

*Information Technology*

*Electronic Health Record Implementation in British Columbia* (Released February 2010; Follow-ups every six months since October 2010)
*IT Continuity Planning in Government* (Released April 2010; 1st Follow-up April 2011)
*Information Security Management: An Audit of How Well Government is Identifying and Assessing its Risks* (Released December 2010)