



Select Standing Committee on Public Accounts

SUMMARY OF ACTIVITIES 2020/21

June 2021



Second Session, 42nd Parliament



June 3, 2021

To the Honourable
Legislative Assembly of the
Province of British Columbia

Honourable Members:

I have the honour to present herewith the First Report of the Select Standing Committee on Public Accounts for the Second Session of the 42nd Parliament titled, *Summary of Activities 2020/21*.

This report summarizes the work of the Committee from December 16, 2020 to March 31, 2021.

Respectfully submitted on behalf of the Committee,

Mike Bernier, MLA
Chair

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COMPOSITION OF THE COMMITTEE

Members

Mike Bernier, MLA, Chair
Peace River South

Rick Glumac, MLA, Deputy Chair
Port Moody-Coquitlam

Brittney Anderson, MLA
Nelson-Creston

Bruce Banman, MLA
Abbotsford South

Dan Coulter, MLA
Chilliwack

Andrew Mercier, MLA
Langley

Niki Sharma, MLA
Vancouver-Hastings

Mike Starchuk, MLA
Surrey-Cloverdale

Jackie Tegart, MLA
Fraser-Nicola

Committee Staff

Jennifer Arril, Clerk of Committees

Ron Wall, Manager, Committee Research Services

Lisa Hill, Committee Research Analyst

Mary Newell, Administrative Coordinator

Stephanie Raymond, Committees Assistant



TERMS OF REFERENCE

On December 9, 2020, the Legislative Assembly agreed that all reports of the Auditor General of British Columbia transmitted to the Speaker of the Legislative Assembly be deemed referred to the Select Standing Committee on Public Accounts. For greater certainty, the following exceptions are provided:

- a. the report referred to in section 22 of the *Auditor General Act* (S.B.C. 2003, c. 2) shall be referred to the Select Standing Committee on Finance and Government Services; and
- b. reports of the Auditor General respecting the Legislative Assembly prepared under the provisions of the *Legislative Assembly Management Committee Act* (R.S.B.C. 1996, c. 258) shall be referred to the Legislative Assembly Management Committee.

That the Select Standing Committee on Public Accounts be the Committee referred to in sections 6, 7, 10, 13 and 14 of the *Auditor General Act* (S.B.C. 2003, c. 2).

That, in addition to the powers previously conferred upon the Select Standing Committees of the House, the Select Standing Committee on Public Accounts be empowered to:

- a. appoint of its number one or more subcommittees and to refer to such subcommittees any of the matters referred to the Committee and to delegate to the subcommittees all or any of its powers except the power to report directly to the House;
- b. sit during a period in which the House is adjourned, during the recess after prorogation until the next following Session and during any sitting of the House;
- c. adjourn from place to place as may be convenient; and
- d. retain personnel as required to assist the Committee

and shall report to the House as soon as possible, or following any adjournment, or at the next following Session, as the case may be; to deposit the original of its reports with the Clerk of the Legislative Assembly during a period of adjournment, and upon resumption of the sittings of the House, the Chair shall present all reports to the Legislative Assembly.



THE WORK OF THE COMMITTEE

The Select Standing Committee on Public Accounts (the Committee) is established by the Legislative Assembly and supports public sector oversight through its review and consideration of the Office of the Auditor General's (OAG) financial and performance audit reports. The Committee further promotes ongoing accountability and improvement of public sector administration through its follow-up process which requires audited organizations to submit an annual status report to the Committee outlining progress made on implementing OAG report recommendations. The Committee is also required under the *Auditor General Act* to consider and approve the OAG's annual Financial Statement Audit Coverage Plan for the upcoming three fiscal years.

This report summarizes the Committee's activities from December 16, 2020 to March 31, 2021. At the first meeting of the First Session of the 42nd Parliament, the Committee elected the Chair and Deputy Chair and established a Subcommittee on Agenda and Procedure, consisting of the Chair, the Deputy Chair and two Members, representing the government and official opposition caucuses. The Committee met a total of five times and reviewed three OAG information and audit reports covering the government's administration of programs related to the COVID-19 pandemic, information technology asset management within select government ministries, and the oversight of international education

programs. The Committee also considered and approved the OAG's Financial Statement Audit Coverage Plan for fiscal years ending in 2022, 2023 and 2024. OAG reports are available at: <http://www.bcauditor.com/>

To support Members elected in the October 2020 provincial general election, the Legislative Assembly organized a series of orientation sessions, including briefings on the work of parliamentary committees and British Columbia's nine statutory officers, such as the Auditor General. In January 2021, Committee Members held an informal orientation session to receive briefings from the Clerk to the Committee and Parliamentary Committees Office staff, the Auditor General and staff, and the Comptroller General. The orientation session included information on the role of public accounts committees in parliamentary democracies and the unique role of the Committee in contributing to the Legislative Assembly's scrutiny of the administration of government programs and services, as well as government spending.

Minutes and transcripts of Committee meetings, OAG reports and other meeting documents are available on the Committee's website at: <https://www.leg.bc.ca/cmt/pac>

Meeting Schedule

The Committee met on the dates noted below to conduct the following business:

December 16, 2020

- Election of Chair and Deputy Chair
- Appointment of Subcommittee on Agenda and Procedure

January 21, 2021

- Informal Orientation Session

February 8, 2021

- Review of Financial Statement Audit Coverage Plan
 - Financial Statement Audit Coverage Plan for fiscal years ending in 2022, 2023 and 2024 (February 2021)

March 8, 2021

- Review of Auditor General Report
 - Summary of COVID-19 Pandemic Funding Allocations and Other Financial Relief Measures (September 2020)

March 31, 2021

- Review of Auditor General Reports
 - IT Asset Management in B.C. Government (January 2021)
 - Oversight of International Education Programs in Offshore and Group 4 Schools (January 2021)



FINANCIAL STATEMENT AUDIT COVERAGE PLAN

The Committee considered the Auditor General's proposed *Financial Statement Audit Coverage Plan for fiscal years ending in 2022, 2023 and 2024* at its February 8, 2021 meeting. Section 10 of the *Auditor General Act* requires that each year the Auditor General prepare and submit to a parliamentary committee of the Legislative Assembly for approval a plan for the next three fiscal years for its audit of the provincial Summary Financial Statements, which cover the financial statements of all government entities, including Crown corporations, school districts, universities, colleges, and health organizations as well as trust funds. The plan sets out how the Office of the Auditor General (OAG) will undertake this work and identifies auditing that will be done directly by OAG officials and areas where private sector contractors will be engaged to provide audit support services. The Assembly has designated the Select Standing Committee on Public Accounts as the Committee for this purpose.

Summary of Proposed Plan

The Auditor General explained his responsibility for auditing the provincial Summary Financial Statements, which include central government ministries plus 140 other government entities such as universities, health authorities, and crown corporations. The audit team informed the Committee that the annual audit of the financial statements is the largest audit performed in British Columbia and involves the combined

work of the OAG and private sector auditors. The plan meets professional requirements for audit coverage under generally accepted auditing standards and allows the Auditor General to sign an audit opinion on the acceptability of the Summary Financial Statements. The plan typically involves the direct audit by OAG officials of government ministries and a rotation of in-depth OAG involvement across other public sector organizations given the OAG's limited audit resources.

The plan provides for three levels of proposed OAG involvement in audit coverage. The first level of low, or "limited," OAG involvement is carried out by private sector auditors, and applies to 113 organizations in 2021/22, 110 organizations in 2022/23 and 109 organizations in 2023/24 – including most school boards, colleges, and employer associations. The second level of moderate, or "oversight," OAG coverage involves private sector auditors conducting audits with OAG oversight – this level covers 19 organizations for 2021/22, 22 organizations in 2022/23 and 24 organizations in 2023/24, including a rotating selection of school boards, health authorities and crown corporations. The third level of high, or "direct," OAG involvement involves the OAG conducting audits with OAG staff or contracted firms – covering 11 organizations in 2021/22 and 2022/23 and 10 in 2023/24, including a rotating selection of universities, health authorities and crown corporations.

Under the plan, the OAG continues as the direct auditor of six entities where the audit term extends beyond five years and remains as the direct auditor for the Provincial Employees Community Services Fund, a charitable employee trust which collects donations from provincial government employees. This is the only organization which is not part of the government reporting entity. The OAG charges no fee for the audit in order to support the charity.

Committee Inquiry

Audits of COVID-19 Programs

The Committee sought additional information on the OAG's plan for auditing the administration of government's COVID-19 programs. OAG representatives explained that their performance audit coverage plan would be released shortly with details regarding any plans for pandemic-related performance audits. The OAG expected to focus on evaluating three programs: the B.C. emergency benefit for workers; one-time payments for individuals and families; and recovery grants for small and medium-sized businesses. The OAG's work on these performance audits could reveal gaps in accounting controls and administrative effectiveness which may have impacts on financial statement reporting.

Key Financial Statement Risk Areas

The Committee asked about key financial statement risk areas and how these are determined. OAG representatives indicated that such risks include organizations which have more complex transactions, unusual transactions such as new programs where controls may not have been fully developed, and organizations which have not been the subject of detailed audit work for some period of time. In addition, there are areas within the financial statements which require judgement to assess the dollar value, such as expected personal income tax revenue which requires a high degree of estimation, and significant operational risks for programs which have been implemented rapidly.

Financial Statement Audit Coverage Plan Criteria

The Committee requested more detail on the criteria used by the OAG to determine levels of coverage in the financial statement audit coverage plan. OAG representatives advised that the office has a five-year rolling plan – which includes the three years addressed by the financial statement audit coverage plan – to ensure detailed coverage of large provincial public sector entities, as well as periodic oversight of smaller organizations over the course of the rolling plan cycles.

Risk Management across Public Sector Organizations

Committee Members asked about the OAG's approach to managing risk for organizations which have not been subject to a direct audit for a number of years. OAG representatives indicated that audit cycles balance rotational frequency with the size of organizations and known risks. In addition, information was collected from auditors other than the OAG who carry out moderate and limited audits to ensure that audit risks are being addressed and managed.

Audit Oversight in the Education Sector

The Committee inquired about the OAG's approach to audit involvement across the education sector and the scope for specific education organizations to request higher levels of audit oversight. OAG representatives noted that the five-year rolling plan included a rotation of audit levels across the largest institutions in the university sector as well as regular oversight of smaller post-secondary institutions. With school boards, the OAG had taken a different approach, focused on specific audit topics rather than organizations, in addition to a rotation involving the three levels of financial statement audit coverage.

COMMITTEE DECISION AND FOLLOW-UP

The Committee supported the approval requests listed on page 7 of the Auditor General's proposed *Financial Statement Audit Coverage Plan*, including: the proposed plan for financial statement fiscal years ending in 2022, 2023 and 2024; the Auditor General continuing as the appointed auditor for six government entities where the engagement term exceeds five consecutive fiscal years; and the Auditor General being appointed auditor for one entity outside the government reporting entity, namely the Provincial Employees Community Services Fund. In this regard, the Committee adopted the following motions:

The Select Standing Committee on Public Accounts, pursuant to sections 10 and 14 of the Auditor General Act, endorse the three recommendations listed on page 7 of the Financial Statement Audit Coverage Plan - For financial statement fiscal years ending in 2022, 2023 and 2024, as presented on February 8, 2021.

That should the fiscal year 2021-22 budgetary estimates proposed by the Office of the Auditor General fail to be approved by the Select Standing Committee on Finance and Government Services, the Office of the Auditor General return to the Select Standing Committee on Public Accounts with any amendments to the Financial Statement Audit Coverage Plan - For financial statement fiscal years ending in 2022, 2023 and 2024 which may be required.

On February 26, 2021, the Select Standing Committee on Finance and Government Services recommended the 2021-22 budgetary estimates proposed by the Office of the Auditor General to the Legislative Assembly.



COMMITTEE REVIEW OF THE AUDITOR GENERAL'S INFORMATION AND AUDIT REPORTS

INFORMATION REPORT: *SUMMARY OF COVID-19 PANDEMIC FUNDING ALLOCATIONS AND OTHER FINANCIAL RELIEF MEASURES (SEPTEMBER 2020)*

The Committee considered the September 2020 report titled, *Summary of COVID-19 Pandemic Funding Allocations and Other Financial Relief Measures*, at its March 8, 2021 meeting. This information report summarized funding announced by the provincial government as part of its response to the pandemic between March and August 2020.

Summary of Report

The Auditor General explained that the OAG information report outlining the government's COVID-19 funding allocations and other financial relief measures was the first report issued by a legislative auditor in Canada on the administration of pandemic-related programs.

OAG representatives provided further detail on measures identified in the report, including: \$2.62 billion in funding allocations from the \$5 billion Pandemic Contingencies allocation; \$1 billion for the Safe Restart Agreement allocation; \$1.62 billion in other financial relief measures; and \$6.2 billion in deferred payments, fees, taxes, or bills.

This initial report summarized known significant funding allocations related to the government's response to the COVID-19 pandemic as of August 2020 and included three questions which Members of the Legislative Assembly and the public could consider asking of government: what lessons has government learned in identifying and prioritizing funding for a pandemic; what oversight exists to ensure that allocated funds will achieve government's intended outcomes; and when will government report on whether the funding has achieved the intended outcomes and how has it benefitted British Columbians in coping with the effects of the pandemic?

Summary of Government Response

The Comptroller General and the Acting Assistant Deputy Minister and Deputy Secretary to Treasury Board noted that the government's response to the unprecedented challenges caused by the pandemic continues to evolve. Since COVID-19 programs are still underway, the audit or evaluation of these programs will take place in the future. In the meantime, a

series of fiscal updates and quarterly reports focused on COVID-19 measures has provided information on COVID-19-related expenditures and fiscal impacts. Given the extraordinary scale and complexity of the pandemic response, the government has enhanced reporting on COVID-19 fiscal impacts, including revenue sources, critical services, financial and economic recovery supports, and other relief measures.

The Comptroller General also outlined an “event driven” reporting protocol to ensure the availability of information on spending across all ministries and programs as well as enhanced internal controls and compliance measures to address COVID-19 program risks. It is anticipated that the government’s 2020/21 provincial budget will provide additional information regarding pandemic fiscal impacts.

Committee Inquiry

OAG Report Questions

Committee Members asked about the rationale for the report’s questions to consider asking of government. The Auditor General informed the Committee that the purpose of the questions was to raise potential matters which were not answered in the report – such as lessons learned by government regarding pandemic programs, ensuring that programs achieve intended outcomes, and government reporting on how programs have benefitted British Columbians in coping with the pandemic – pending the release of OAG performance reports related to COVID-19 expenditures.

Timeline for OAG Audits of COVID-19 Program Administration

Members asked about the timeline for OAG performance audits on COVID-19 expenditures. The Auditor General indicated that initial information on performance audit plans would be available in the upcoming OAG performance audit coverage plan. He emphasized that the Committee’s views on the topics identified in that forthcoming report would be welcomed.

OAG Audit Reporting Practices

In response to questions about the approach to OAG reporting practices, the Auditor General advised that in the case of very specific large audit areas, the OAG would seek to break audit reporting down into a series of shorter pieces of work in order to release audit findings and recommendations on key issues more quickly.

COVID-19 Program Controls

The Committee queried the government’s approach to addressing risks in COVID-19 programs which have been established quickly. The audit team indicated that the OAG would be examining the effectiveness of financial controls as part of its audit of the 2020/21 provincial summary financial statements, which is expected to be released in October 2021. The OAG plans to focus on key COVID-19 program areas, including a deeper examination of financial controls.

Initial Lessons Learned

The Comptroller General responded to questions from Members about initial lessons learned from the establishment of COVID-19 programs by stating that government financial professionals came together in an expedient manner to address financial issues so that programs could be delivered quickly, and that collaboration with other jurisdictions had helped with the rapid development of financial controls.

AUDIT REPORT: OVERSIGHT OF INTERNATIONAL EDUCATION PROGRAMS IN OFFSHORE AND GROUP 4 SCHOOLS (JANUARY 2021)

The Committee reviewed the January 2021 report titled *Oversight of International Education Programs in Offshore and Group 4 Schools* at its March 31, 2021 meeting. The audit set out to determine whether the Ministry of Education provides effective oversight of the delivery of education programs by offshore and Group 4 schools.

Summary of Report

The Auditor General and the audit team explained that there are 11,650 international students in 45 “offshore” schools and another 2,622 international students in 24 “Group 4” schools. These two groups of schools serve over 40 percent of all international students utilizing the BC curriculum and provide a pathway for students to enter BC post-secondary institutions. The audit examined three areas of oversight for offshore and Group 4 schools, including whether the ministry is: confirming that schools meet initial and ongoing certification requirements; monitoring for ongoing compliance with those certification requirements; and monitoring for performance at the individual school level, in addition to monitoring the schools as a whole.

The report concluded that the Ministry of Education’s oversight of offshore and Group 4 schools is generally effective, but there are opportunities for improvement in terms of some minor shortcomings and incomplete oversight of business risk for both types of schools. In particular, oversight and monitoring should be enhanced to ensure high standards of service to students, to protect the quality and reputation of the province’s education system, and to preserve channels for international students to enter BC post-secondary institutions.

To improve the ministry’s oversight and monitoring of offshore and Group 4 schools, the report recommended that the ministry strengthen its requirements for operators to include comprehensive five-year business plans, including forecasted enrolment and teacher recruitment strategies, so that they can demonstrate their capacity to deliver quality

BC education programs over the longer term. The report also called on the ministry to update compliance monitoring and increase the use of performance data to evaluate the progress of their educational programs.

Summary of Government Response

In their introductory remarks to the Committee, Ministry of Education officials noted that the international student sector contributes \$4.7 billion annually to the provincial economy and supports 35,000 jobs. Officials highlighted the report’s finding that the ministry’s oversight of offshore and Group 4 schools was generally effective. They also acknowledged opportunities to improve oversight and noted that the ministry has accepted all the audit recommendations.

The recommendations are being implemented through 13 actions – four of which have been fully implemented, five of which are in progress, and the remainder of which are planned for implementation but may require amendments to legislation and/or fiscal resources. Ministry officials indicated that more information will be sought from offshore and Group 4 schools to assess business and financial sustainability, compliance monitoring will be streamlined to focus on key risks, and additional requirements will be introduced for offshore schools to ensure that they meet BC standards for certification.

Offshore schools are now required to report monthly on the status of pending teacher certifications, and the ministry is developing business requirements for a new information management platform aimed at monitoring and ensuring that the certification process is as robust as possible. Group 4 schools must now submit a five-year business plan to the ministry with standardized evaluation criteria similar to other schools that are overseen by the ministry. Beginning in September 2021, they will be required to administer standardized English Language tests as part of the yearly inspection process.

Committee Inquiry

Application Process for Offshore Schools

The Committee asked about the application process for offshore schools, including compliance around inspections and required documentation. Ministry officials confirmed that a rigorous application process for offshore schools is in place. On-site or virtual (due to COVID-19) inspections are conducted as part of the application process before the school is granted interim certification. Offshore schools do not receive their full certification until a follow-up inspection is completed a year after the interim certification is granted.

Information Regarding Local Regulations

With respect to the collection of information and compliance with local laws in host jurisdictions, Members learned that certification agreements have very clear instructions regarding the provision of fulsome and complete translated information as part of the certification process, including teacher certifications, criminal record checks, and building and food safety.

Information Gaps in Records

Members asked about gaps in records and wanted to know more about the scope of the problem related to records management. The audit team noted that they examined a substantial volume of records from over the course of the past 30 years. Many original hard copy records had been converted to an electronic format which created a challenge for the audit team in terms of tracking and validation. The ministry is working on the development of various systems to improve document handling and to streamline document management practices.

Criminal Record Checks

Members queried ministry officials about criminal record checks in other countries and wanted to know if there is a standardized process for this. In response, the Committee heard that regardless of where a teacher is located, they must go through the BC certification process which includes the provision of a valid criminal record check. Ministry staff

further clarified that criminal record checks are performed in host countries.

Bonding Requirements for Group 4 Schools

In response to Members' questions about the bonding requirements for Group 4 schools, ministry officials noted that established bonding requirements have been in place for many decades. The ministry has been working with the Ministry of Finance to develop a bonding policy that will provide more clarity for schools and for the families of students who attend Group 4 schools, but noted that any changes to minimum bond amounts or the rules around this stipulation would need to be amended within the applicable legislation.

AUDIT REPORT: IT ASSET MANAGEMENT IN B.C. GOVERNMENT (JANUARY 2021)

The Committee reviewed the January 2021 report titled, *IT Asset Management in B.C. Government*, at its March 31, 2021 meeting. The focus of the audit was to assess whether the five government ministries in question are effectively managing their information technology (IT) assets and ensuring that best practices are followed with respect to protecting government from cybersecurity threats.

Summary of Report

In his introductory remarks, the Auditor General explained that the audit focused on the following five ministries: Citizens' Services, Finance, Health, Education, and Forests, Lands, Natural Resource Operations & Rural Development. The ministries selected for the audit were chosen because they provide essential services to British Columbians and represent 89 percent of the total core government IT capital spending. The audit team noted that much has changed since the audit was conducted several years ago in terms of teleworking and the delivery of services and programs in a virtual environment, particularly with the onset of the COVID-19 pandemic, and how increased reliance on technology makes the detection of cybersecurity risks even more important. The audit focused on how the ministries identify and manage their respective IT assets.

The audit found that the Office of the Chief Information Officer (OCIO Enterprise Services, Ministry of Citizens' Services) and the Ministry of Education managed their IT assets in accordance with good cybersecurity practices, with minor exceptions. The Ministry of Citizens' Services (with the exception of the OCIO Enterprise Services), the Ministry of Finance and related agencies (the BC Public Service Agency and Government Communications and Public Engagement), the Ministry of Health and the natural resources ministries did not manage their IT assets in accordance with good cybersecurity practices or manage risks as expected. The audit team noted that the foundational deficiencies uncovered by the audit could hinder the ministries' ability to develop and

implement subsequent safeguards for protecting IT assets from cybersecurity threats. Accordingly, several areas for improvement were highlighted, including better definition of roles and responsibilities for ministry employees and third parties; enhanced guidance on the creation of reliable IT inventory records; improved consistency for how IT inventories are managed, including complete and accurate information; periodic reviews of IT asset inventories; updated and complete maps for communication and data flows; and increased prioritization of IT asset inventories in general.

Summary of Government Response

The OCIO, within the Ministry of Citizens' Services, leads strategy, policy and standards for telecommunications, information technology, IT security, and the management of the IM/IT investment portfolio for government. OCIO officials indicated that the protection of government data and networks is a top priority and were pleased to learn that the audit found that IT assets managed by their department and the Ministry of Education were managed in accordance with good practices. They also noted that government has accepted the seven audit recommendations and has set an aggressive deadline of December 31, 2021 for full implementation of all recommendations.

OCIO officials acknowledged that other ministries could use the report findings and recommendations to ensure that their IT assets were managed in accordance with good practices. The OCIO plans to continue to work with these ministries to promote compliance with government security standards, including the use of OCIO-designed controls to ensure that IT assets are managed effectively, and that key inventory information is recorded.

Committee Inquiry

Legacy IT Systems

Noting that some government IT systems have been in place for many years, Members were interested to hear how cybersecurity risks are managed in older systems. OCIO officials indicated that their department evaluates all of government's IT systems on an ongoing basis to ensure that they meet overall security standards. Some older systems and mainframes host applications which provide critical services and so cannot be readily replaced; however, the OCIO continues to patch and upgrade older systems to ensure they are secure. The OCIO is working on a multi-year project to move older applications to new modern systems.

Core Policy and Procedures Manual

The Committee asked about possible updates to the 2017 Core Policy and Procedures Manual and learned that the manual has been undergoing a review and revision process for the past couple of years, including work with the Office of the Comptroller General to update aspects of core policy as information technology advances. The OCIO also has a series of standards, procedures and policies aligned with the manual that function at an operational level to help guide the work of government staff on a day-to-day basis.

Asset Inventories


Members inquired about confusion within ministries regarding responsibility for tracking asset inventories and how government intends to rectify this issue. OCIO officials indicated that they have established a table of representation across ministries to share information about roles and responsibilities related to IT asset management. They are also working to ensure that ministry contacts are updated on a regular basis and information about roles and responsibilities shared with new contacts. In addition, the OCIO is working to keep track of any new IT assets coming into ministries, particularly network server devices.

Third-Party Providers

Committee Members requested information on the risk attributed to ministries working with third-party providers and if this poses cybersecurity threats. OCIO officials indicated that third-party providers do pose a threat in terms of cybersecurity attacks, but there are protections in place to protect ministries from these attacks and ministries can also rely on the services of the OCIO to evaluate and respond to these types of risks.

Coordinated Approach to Cybersecurity

The Committee wanted to know if government's response to cybersecurity threats are organized by a centralized team and if so, how ministries access this service. The OCIO explained that they are responsible for policy and procedures, and have also established tools, processes and engagement activities to support information technology contacts across government. OCIO staff also respond to cybersecurity threats in all ministries, by providing specialized advice, and a coordinated and timely response.



APPENDIX A: WORK COMPLETED BY THE PREVIOUS COMMITTEE

In the previous Parliament, the work of the Select Standing Committee on Public Accounts during the Fourth Session, from February 12, 2019 to February 11, 2020, was summarized in its *Summary of Activities 2019/20* report. This appendix includes information on activities completed by the Committee from February 12, 2020 to the dissolution of the 41st Parliament on September 21, 2020.

Consideration of OAG Reports

Financial Statement Audit Coverage Plan for fiscal years ending in 2021, 2022 and 2023

At its March 30, 2020 meeting, the Committee considered the Office of the Auditor General's proposed *Financial Statement Audit Coverage Plan for fiscal years ending in 2021, 2022 and 2023*. The Committee concluded its consideration by adopting the following motion regarding the plan's approval:

Resolved, that the Select Standing Committee on Public Accounts, pursuant to sections 10 and 14 of the *Auditor General Act*, endorse the three recommendations listed on page 5 of the Financial Statement Audit Coverage Plan – For financial statement fiscal years ending in 2021, 2022 and 2023, as presented on March 30, 2020.

Skills Immigration Stream of the British Columbia Provincial Nominee Program

At its July 3, 2020 meeting, the Committee considered the OAG report titled, *Skills Immigration Stream of the British Columbia Provincial Nominee Program*. The audit examined how the Ministry of Jobs, Economic Development and Competitiveness managed the skills immigration program in relation to the provincial nominee program, and found that while the ministry effectively managed overall program performance, there are areas that could benefit from improvements, including the need to strengthen program targets, data analysis and the management of fraud risks. The ministry accepted all the audit recommendations and presented an action plan to implement the recommendations.

CCPAC-CCOLA Annual Conference

The annual joint conference of the Canadian Council of Public Accounts Committees (CCPAC) and the Canadian Council of Legislative Auditors (CCOLA) was hosted by the Select Standing Committee on Public Accounts of British Columbia and the Office of the Auditor General of British Columbia on September 10, 2020 and took place as a virtual half-day conference. The conference focused on the role of Public Accounts Committees (PACs) and Auditors General regarding the oversight of COVID-19 program administration, with over 100 delegates participating in the virtual conference.

Meg Hillier, MP, the Chair of the UK House of Commons Public Accounts Committee, made a presentation of her Committee's work in scrutinizing the UK government's response to the COVID-19 pandemic. Following this, a roundtable involving joint presentations by PAC Chairs and Auditors General of each jurisdiction took place during which a number of jurisdictions commented that the UK PAC's approach of an overview of the "whole of government" response to COVID-19 followed by more detailed consideration of specific COVID-19 programs was a good practice that could be adopted by their respective jurisdictions.

