

Progress Audits

Following-up on performance
audit recommendations



Office of the Auditor General of British Columbia
Presentation to the Pacific Northwest Intergovernmental Audit Forum
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OFFICE OF THE
Auditor General
of British Columbia

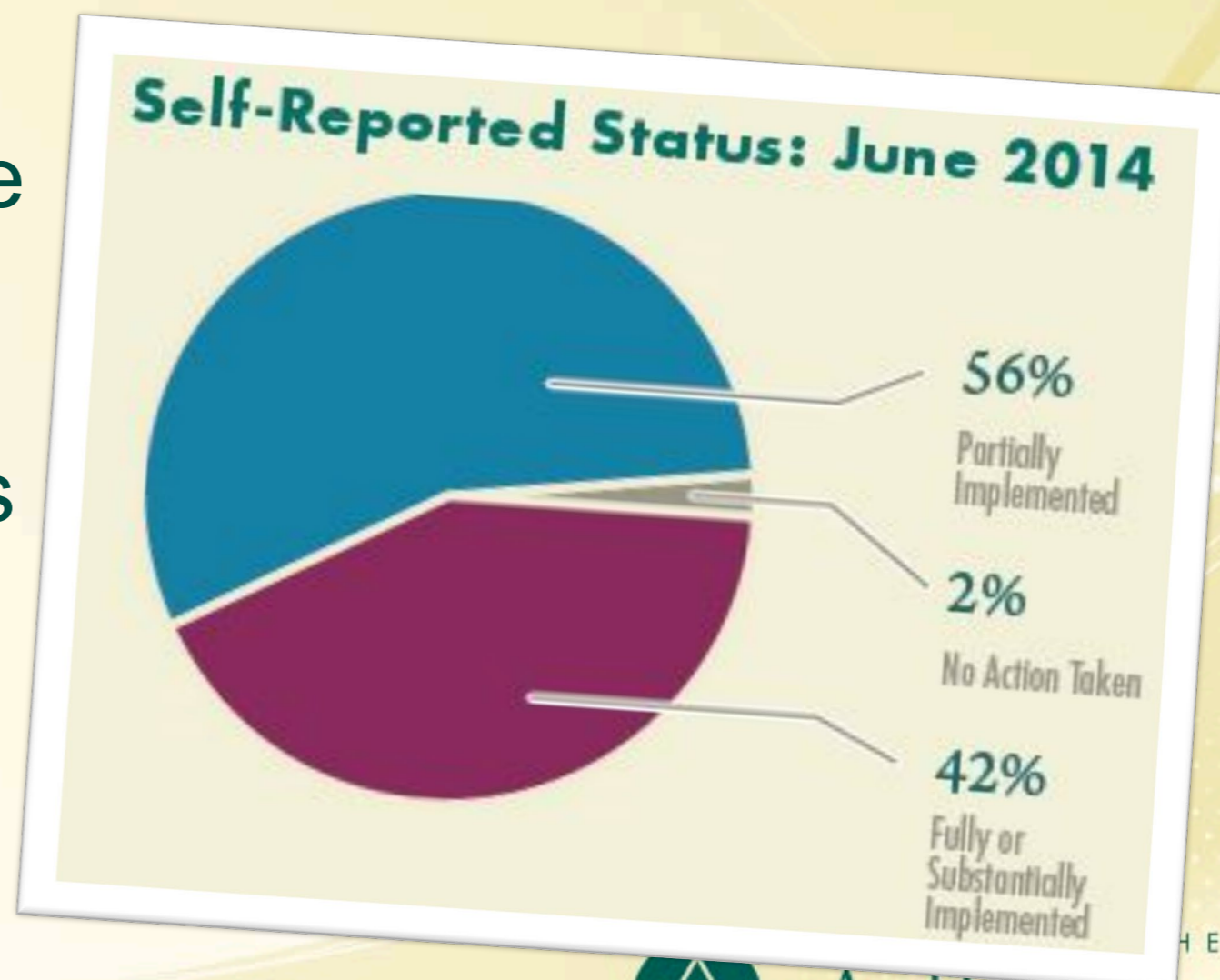
About our Office

- Provincial audit office – independent of government
- Report to the Select Standing Committee of Public Accounts (PAC)
- Select performance audits based on risk, significance, impact
- Issue recommendations in reports



Previous follow-up approach

- Relied on management's self-assessed progress in implementing recommendations
- Reported out to the public as-is
- Several challenges



Current approach

- Risk-based assurance model
 - Progress audits that target “significant” reports or recommendations
- Auditees submit action plan (3 months from publication) and status reports (annually thereafter until recommendations implemented)
- No more self-assessments



Current approach

- Progress audits examine whether auditees have implemented recommendations (audit obj.)
 - Fully/substantially implemented
 - Partially implemented
 - No action taken
- Direct engagement
- Standard audit procedures, reporting process



Experience-to-date

- Conducted six progress audits since new approach was introduced in 2015
- Findings are mixed (example below)

Exhibit 2: The Adult Custody Division's progress in implementing our recommendations from 2015

Recommendation	1	2	3	4	5	6	7	8
Progress	●	●	●	●	●	●	●	●
	● Fully/substantially implemented	● Partially implemented	● No action taken					

- Support from PAC



Considerations

- What is the right timing for a progress audit?
- What is the process after a progress audit?
- What about reports/recommendations that are not selected for a progress audit?

