

# Challenging Our Work to Get the Best From It

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# Overview

- **BC Auditor General**
- **Purpose of the Challenge Committee**
- **How it works**
- **History and evolution**
- **A view from the other side**
- **Questions/discussion**



# Auditor General of BC

- Carol Bellringer, FCA
- 8-year term from September, 2014
- Appointed, not elected
- Reports to the Legislative Assembly
  - Public Accounts Committee



# Purpose of Challenge Committee

- Provides advice to Auditor General and teams
- Covers in-progress performance audits and other non-attest projects
- Membership
- Challenge – part of the methodology
- Not a decision making body



# Frequency of meetings

- Depends on
  - Complexity and risk
  - Size and sensitivity
- Agreed at first meeting (planning)
- For most - one meeting per phase (planning, conducting and reporting, but also optional extras)
- Can request additional meetings



# Right documents, right time

- **Planning** - Audit Logic Matrix (plan), Engagement Risk Assessment, Schedule and Budget
- **Conducting** - mid-point briefing(s)
- **Reporting Matters** - Significant Results, Report Outline, Reporting Strategy
- **Draft Report** – Report Outline, Draft Report
- **The right time** – key players



# Getting the most from Challenge

- Guide provided for teams
- Example Questions:
  - Planning - Is this likely to have an impact?
  - Conducting (mid-point) - Does the original plan still work?
  - Reporting - Do we have the right messages and the evidence to support them?
- What's makes a good meeting?



# History of Challenge

- Why it was created
- Early experiences
  - The good.....
  - .....and the not so good
- Maturing the Process





# A work in progress

- Healthy tension (audit the auditor?)
- How you provide feedback is key
- Dispelling myths
- Updated guidance
- Engagement and feedback



# A view from the other side

Peter Nagati

Director, Performance Audit



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# Questions/discussion

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