

Annual Service Plan Report Guidelines for Ministries and Crown Agencies

Fiscal 2023/24

Crown Agencies Secretariat's
Crown Agencies and Board Resourcing Office

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Introduction

The Crown Agencies Secretariat (CAS) and our Role

The Crown Agencies Secretariat (CAS) is a central agency that supports public sector organizations (PSOs) to operate effectively, in the public interest, and aligned with government's strategic direction and priorities. CAS has two primary offices: the Crown Agencies and Board Resourcing Office (CABRO), and Crown Engagement and Strategic Initiatives (CESI).

CABRO leads the coordination of the annual performance planning and reporting (PPR) program at CAS, providing public sector guidance and support in the development of annual service plans and annual service plan reports—key documents required by legislation for government's annual budget and public accounts process.

Your contact at CAS

CAS manages the PPR program through a portfolio-based structure, with each lead assigned a portfolio of ministries and/or Crown agencies.

For a complete list of current CAS portfolio leads by organization, please visit the [CAS intranet](#).

Legislative Requirements

The [Budget Transparency and Accountability Act \(BTAA\)](#) provides the legislative framework for B.C. Government planning, reporting and accountability. The BTAA requires that three-year service plans ([s.13](#)) and annual service plan reports ([s.16](#)) be made public annually.

In addition, [s.19](#) (3) of the BTAA includes additional requirements on how the information contained in these documents must be provided. Two subsections particularly of note:

- a) if this Act requires information to be made public respecting planning and later respecting results in relation to the same matter, the information must be presented in a readily comparable manner, and
- b) the information contained in a service plan and annual service plan report under this Act for one organization must be readily comparable to information contained in the service plans and annual service plan reports of other organizations to which this Act applies.

This section of the BTAA is the basis for many requirements around year-to-year consistency and consistency between plans and reports across organizations.

Confidentiality

Once annual report content has been signed off by Treasury Board Staff (TBS) and the minister responsible, all information contained in the report is considered confidential until filed with the Office of the Clerk and after the release of Public Accounts, on or before August 31st.

Context of Annual Service Plan Reports

Annual service plan reports are key accountability documents for ministers, Crown agency boards, and their respective organizations. Service plans state what organizations will set out to accomplish, and annual reports look back on the fiscal year and provide a summary of what resulted from those planned activities.

Plain Language

Relevant, plain language annual reports help build public trust by strengthening the accountability of ministries and Crown agencies to British Columbians.

An effective annual service plan report is:

- **Meaningful** and **accessible** to multiple audiences;
- **Comprehensive and succinct**, covering all significant aspects of financial and operational performance without being excessively detailed or wordy; and
- **Transparent** through documenting the actions taken over the fiscal reporting year in a clear and concise manner.

New This Cycle

- The [CAS Intranet](#) site is available to any government employee with an IDIR and will contain key annual service plan reporting information found in these guidelines, as well as some additional information as it becomes available.
 - Crown agencies may not have access to this site. Because of this, CAS will make all efforts to ensure this information is available in these guidelines or through other means.
- A prescribed statement has been included at the beginning of the Report on Performance section to explain that goals, objectives and performance measures have been restated from the related service plan. It also directs the reader to the BC Budget website for forward-looking planning information.
 - This replaces a potentially repetitive footnote from the previous template and provides that information to the reader earlier.
- In accordance with the Province's commitment under the *Declaration Act* to implement a distinctions-based approach, the [Distinctions-Based Approach Primer](#) (the Primer) was released on December 5, 2023. The Primer is intended to assist the provincial government in building an understanding of the legal basis for, and core elements of, a distinctions-based approach in all of the Province's relations with First Nations, Métis and Inuit.
 - In the context of Annual Service Plan Reports, it is important to apply a distinctions-based approach whenever reporting about Indigenous Peoples or government activities that may affect Indigenous Peoples in ways not felt by the general population.
 - Please be specific and intentional with language choices. For more information, please see [Additional Writing Resources](#).

Areas of Continued Emphasis

- **Involve executive leadership early:** Determine when it is appropriate for deputy ministers, ministers, and boards to be consulted and/or informed during this process. Ensure this is early enough in the process to allow time to adjust and prior to CAS and TBS providing approvals.

- **Following the templates:** The pre-set Styles formatting must be used to ensure content is consistently formatted throughout the report. Any provided language in annual report templates is not to be edited.
- **Balance content:** organizations need to present a balanced view of their business, including not only details of successes, but also of areas for improvement and how the organization will address them moving forward. Acknowledging challenges and mitigations displays integrity and accountability.
- **Images must not be used (excluding accountability statements).** Annual reports containing financial tables inserted as images will not be approved. If key information such as a financial table is included as an image instead of as a table, anyone relying on software to assist with reading these reports will not have access to that information.

Annual Service Plan Report Content Requirements

Ministries and Crown agencies are to ensure their annual report content aligns with the requirements in these guidelines.

Content must be clear and concise and maintain a similar page total to the previous annual report **(limited to 20 pages in total, excluding appendices, audited financial statements and the auditor report)**. Please ensure the appropriate template (Ministry/Crown Agency) is used in developing the annual report, and that the format of the template is maintained.

The following is an overview of the required sections for annual reports that ensure these documents meet the requirements of the BTAA. As there is a single set of guidelines for both ministries and Crown agencies, any sections specific to one or the other will be clearly identified.

Title Page

Each annual report must use the title page provided in the template. Each title page includes the provincial government's logo, the publishing date, and a pre-formatted placeholder to insert the organization's name into. Crown agencies may choose to include their own similarly sized logo **to the right** of the provincial logo; however, they must not use a logo as a replacement for organization's name in the document title.

Contact Information

Contact information is to be included on the inside front cover of an annual report. When adding website addresses, please use a short URL if possible.

Note: The short URL for the Ministry of Finance would be www.gov.bc.ca/FIN, instead of www.gov.bc.ca/gov/content/governments/organizational-structure/ministries-organizations/ministries/finance.

Accountability Statement(s)

The prescribed language provided in the templates is drawn from language used in the BTAA. **As such, no changes to this section are to be made beyond replacing the placeholder information or providing minister of state accountabilities.**

Each annual report must include an accountability statement, either signed by the minister in the case of a ministry report, or by the board chair on behalf of the board for a Crown agency report. The purpose of this statement is to indicate responsibility for the contents of the report, and provides assurance to the reader on the accuracy, completeness, relevance, and reliability of the information.

Key requirement summary:

- ☐ Placeholder information is populated
- ☐ No other edits to prescribed language are made
- ☐ Statements are signed before final version is submitted

For ministries that have a minister of state, an additional accountability statement is required. This statement restates a listing of responsibilities for the reporting year under the related [Balanced Budget and Ministerial Accountability Act \(BBMAA\) regulation](#).

Table of Contents

The Table of Contents must list each section in the annual report, including accountability statement(s) that appear before the Table of Contents page.

The Table of Contents is automatically generated from the heading styles. This table will never require you to type into it manually. To update the table, right click on it, select “Update Field” then “Update entire table.”

Letter from the Minister | Letter from the Board Chair/CEO

Each annual report must include a letter from the Minister for ministry reports, or by the Board Chair, CEO, or both for Crown agency reports. If a ministry has a Minister of State, they may include a separate letter summarizing the elements of the annual report under their purview.

The purpose of this letter is to provide a high-level summary of the key elements in the annual report, and/or key achievements or milestones related to Government’s overarching priorities that were accomplished **during the reporting fiscal year**.

Board Chairs/CEOs may wish to also include brief descriptions on how they strategically and proactively engaged with their responsible ministry, and any training or professional development activities undertaken by board members in the reporting year.

Purpose of the Annual Service Plan Report

This section provides the reader with a brief statement regarding the purpose served by the annual report. The language for this section has already been developed by CAS and is included in the annual report templates. If you have questions relating to the prescribed language, please reach out to your CAS portfolio lead.

Strategic Direction

This section describes, at a high level, the strategic direction that informed the development of the service plan and this resulting annual report. Standardized language is developed and provided to CAS by the Premier's Office for inclusion in the reports and must not be modified or deleted beyond populating placeholders with required details.

If you have questions relating to the prescribed language, please reach out to your CAS portfolio lead.

This section includes a placeholder to hyperlink to a minister's mandate letter, or for a Crown agency, to its mandate letter from the responsible minister. **The mandate letters referred to in the strategic direction section of the service plan for the same fiscal year as the report are the ones to be linked here.**

As these letters may not be current, it may be necessary to access the links through the related service plan. If an updated mandate letter was created partway through the fiscal year,

If additional formal direction was provided to a Crown agency that led to the development of the service plan such as through a Minister's Letter of Direction, that direction may be noted and linked to in this section.

Key requirement summary:

- ☐ Placeholder information is populated (and linked where required)
- ☐ No other edits to prescribed language are made

Purpose of the Ministry/Purpose of the Organization

The intent of this section is to describe the key functions of the organization, its vision/mission statements, core business areas, the overall benefit or service the organization provides, and reference its enabling and guiding legislation.

For ministries specifically, list any key offices the ministry has responsibility for (e.g., Public Service Agency for Ministry of Finance) and all reporting Crown agencies (e.g., Forest Enhancement Society of B.C. for the Ministry of Forests). All other public sector organizations for which a ministry is responsible must be listed in the appropriate appendix.

For Crown agencies, a link to the complete list of subsidiaries and operating segments provided in an appendix should be included.

Key requirement summary:

- ☐ Placeholder information is populated (and linked where required)

Operating Environment

This section describes in detail the internal and external factors that impacted or influenced the organization during the reporting fiscal year. Content included in this section is key to setting the context for reporting on results and performance — this is not intended to speak to programs or activities of the organization.

Internal operating environment content may include organizational impacts such as:

- reorganization (such as when the Ministry of Water, Land and Resource Stewardship was established, and program areas moved from various ministries to WLRS);
- expansion (for example, BC Financial Services Authority overseeing real estate licensing and education after Real Estate Council of BC integration, or BC Energy Regulator's expanded mandate through legislation changes);
- divestiture of non-core business operations;
- changes or enhancements to information systems;
- changes in products or services; and/or
- technological constraints.

External operating environment content must demonstrate awareness of external factors that had significant favourable or unfavourable impact on performance in the reporting year. These may include:

- economic factors (such as inflation, workforce availability, industry shifts);
- social (population growth/decline, immigration shifts, cultural trends);
- technological (shifts in ways users access information and services of an organization, efficiency improvements through adoption of new technologies);
- legal (legislative changes, creation or elimination of regulations); and
- environmental factors (wildfires, floods, drought, climate change, covid, pine beetle).

An organization may include details relating to factors prior to the reporting fiscal year, but only if those details are providing necessary context for the organization's actions taken during the fiscal year. As annual reports speak to a twelve-month fiscal period, any content that is outside that period and does not provide necessary context is out of scope and not to be included.

This section should not exceed 2 pages in length.

Key requirement summary:

- Content is focused on the reporting fiscal year and is retrospective.
- Focuses on factors that impacted performance

Economic Statement (Optional)

A placeholder for the optional inclusion of the government's annual economic statement is provided in this section. The prescribed economic statement is prepared by the Ministry of Finance Chief Economist to ensure that the economic context provided is consistent across all annual reports and correlates with other economic context use by Government more broadly. CAS will circulate this economic statement as soon as it's available.

Report on Performance: Goals, Objectives, and Results

The overall intention of the 'Report on Performance' section is to provide the reader with a clear understanding of the organization's results compared to the forecasted results outlined in the related service plan.

A prescribed statement has been included at the beginning of this section to explain that goals, objectives and performance measures have been restated. It also directs the reader to the BC Budget website for forward-looking planning information.

Goals and Objectives

All goals and objectives **must be copied verbatim** from the related service plan. After the statement of each objective, organizations may include 1-2 sentences briefly explaining the importance and relevance of the objective to the goal.

Key Results / Summary of progress made in 2023/24

These sections provide an opportunity to speak to the work done during the year to help progress or complete the objective under which they reside.

The "Key Results" section provides the reader with a concise summary of the top five most impactful outcomes or achievements that helped progress the objective. These should be limited to one-to-two lines of text, and not be multi-sentence discussions on the topics.

For example, if an organization had 15 results to report on that meaningfully progressed the objective, and they were ranked 1-15 from most impactful to least, the Key Results bullets would summarize numbers 1-5 at a high level.

Often, key strategies that were listed under the objective in the service plan will inform the content of these bullets, but not always. On occasion, there may be other outcomes or achievements that resulted from activities unrelated to the service plan "Key" strategies that merit inclusion in the "Key Results" bullets.

Outputs such as "continued to [make progress/develop a strategy/engage with a group]" should be avoided, as those often only speak to work done and not the outcomes that work resulted in.

For the "Summary of Progress Made in 2023/24" sections, there is a more flexibility on what to highlight. Some organizations may find it beneficial to speak more to the "Key Results" outcomes,

providing additional context information as needed. Some organizations may use this section to speak to other important activities and outcomes from the reporting year.

When determining the content to include between either section, it may be helpful to begin with reviewing the related service plan for any indications or commitments to take action, especially key strategies. If these actions were specified as being important to achieving an objective and producing results, or meeting the organization's mandate, those actions should be reflected in the annual report either as Key Results or within the summary discussion that follows. In other words, if the service plan stated action was to be taken, the annual report must speak to the related activity or results of the reporting year.

Lastly, organizations should avoid the use of bulleted lists in the summary of results section, as this is an opportunity to build on a cohesive and plain-language narrative that carries through the report.

Performance Measure(s) and related discussion

Performance measures and targets must be restated from the related service plan, **without** including any changes that may have been made in the current service plan. Restating the performance measure and targets accurately to what was stated in the related service plan ensures comparability with what the organization stated to be the expected results, and what was achieved.

The performance measures must:

- use the table provided in the template (a baseline and non-baseline table are provided, use whichever is most appropriate);
- have the same wording and show the same targets as presented in the related service plan;
- indicate the data source immediately following the table (as shown in the template); and
- use footnotes to articulate details specific to the data (such as calendar year vs. fiscal)

Out-year targets (the two years following the reporting year) are not to be included in the performance measure tables, but instead provided as a footnote.

- For performance measures with targets that were revised in the latest service plan, or for measures that were revised or removed completed, a note may be included in the footnote stating as such, with a hyperlink to the latest published service plan:
 - "Targets for performance measure [#.#] were revised in the latest service plan."
 - "This performance measure was [replaced by a new measure/revised] in the latest service plan."

Discussion (under each performance measure table, no heading)

This section must be focused on providing clear analysis of the results demonstrated by the performance measures, including the following:

- variances, negative or positive, between performance measure targets set in the service plan and actual results achieved to the end of the reporting fiscal year, and the causes of those variances;

- actions that were taken or initiated in the reporting fiscal to address variances;
- methods used to ensure the performance measure data sources are accurate and reliable (e.g. reviewed by internal/external audit, strong internal controls, testing and documentation of systems, outside verification, etc.); and
- limitations of, or assumptions in, the data source for each performance measure.

Financial Report

The financial report must be prepared in accordance with Generally Accepted Accounting Principles and be consistent with the requirements of the *Financial Information Act*.

Discussion of Results (Crown Agencies Only)

The intent of this section is to enable the reader to assess the organization's **financial** performance during the year and its year-end position. The section should:

- provide commentary to aid in understanding the financial statements (trends, events impacting financial performance);
- identify the underlying reasons for the budget variances;
- discuss how the impacts of financial risks were managed or mitigated; and
- be written clearly for **an average reader**.

Financial Summary

Ministries must use the Financial Summary table provided in the template to summarize and compare, the actual financial results of the organization with the expected results set out in the service plan. The presentation and order of the core businesses **must** align with the corresponding Budget Estimates and the related service plan.

For Crown agencies, the financial summary table can be modified as needed to align with specific reporting needs, though it's recommended that the look and formatting of the table is maintained as close to the template as possible to ensure comparability between reports. The presentation of the financial summary must align with the corresponding service plan.

Please include additional financial and non-financial data if required to enhance the reader's understanding. Additional tables may be added if/as necessary to improve the overall understanding of the financial position of the organization.

Before submitting drafts with financial summary data, please ensure the correct fiscal year data is included.

Variance and Trend Analysis (Crown Agencies Only)

The intent of this section is to provide a qualitative analysis of the root causes of variances to enhance the reader's understanding of the financial statements. It should reflect Public Sector Accounting Board (PSAB) general principles. This section should also discuss variance analysis to budget and prior

years presented in the financial table, including objective commentary on trends and events impacting the financial performance.

Risks and Uncertainties (Crown Agencies Only)

The intent of this section is to provide an understanding of the Crown's exposure to risk and the implications of such risks on the entity's financial position as well as potential implications on future operations. Following PSAB general principles, this section should explicitly address how the organization manages risks and uncertainties and/or mitigates the impacts of risks and uncertainties.

Income Statement for School Districts and Post-Secondary Institutions / Health Authorities (Ministry Only, if applicable)

Where applicable, the ministry's annual report must use the separate Operating statement for School Districts and Post-Secondary Institutions / Health Authorities as provided in the template.

While ministries are not required to separately disclose the financial results of individual entities within a particular sector, they are responsible for ensuring that the combined sector information reported in the table is consistent with that provided by the individual SUCH sector entities.

An explanation must be provided where the budget and actual amounts are not consistent.

Capital Expenditures (if applicable)

Organizations that have made commitments towards the capital cost of a major project in excess of \$50 million (or \$20 million in the case of IT projects) **must** supply a capital projects table as provided in the template.

Major capital projects are defined as projects where the Government Reporting Entity has made a commitment, or anticipates making a commitment towards the capital cost of the project and the total project budget exceeds \$50 million. A "commitment" includes the amount of any money, the value of any land, facilities, rights or other benefits, and the amount of any guarantee contributed or anticipated to be provided by the Government Reporting Entity.

In the table, organizations must include the following information:

- Project Name (with a hyperlink to online details if available).
- Targeted year of completion.
- Project costs incurred to the end of the reported fiscal year, estimated cost to complete, and anticipated total project cost.
- Objectives, costs (key details around costs, such as multiple funding sources, etc), project benefits, and risks.
 - The cost heading in the description section can be omitted if a project has no notable cost considerations to speak to.

Organizations must also report on **significant IT projects** (\$20M commitment or above) in a similar manner to the above-listed major capital projects.

For questions relating to the major capital projects to be included in the annual report, please reach out to your ministry's capital reporting team.

Annual Service Plan Report Appendices

Appendix: Public Sector Organizations (Ministry Only, if applicable)

If a Minister has responsibility and accountability for Crown corporations or agencies, boards, or commissions, these should be listed here with a hyperlink to further information for each agency. This is independent of performance or financial reporting requirements.

A prescribed sentence is included in the template to state the date the list is accurate to. This date should be on or around the date below the minister's signature on the accountability statement.

Appendix: Public Sector Organizations Reporting Out in this Annual Report (Ministry Only, if applicable)

Ministries must include information on Crown agencies that are exempt under the BTAA from producing their own annual report. Information on the exempt Crown agencies should include a brief outline of the items listed below.

- Name of Crown agency and URL link to homepage
- Purpose of the Organization
 - Overview of legislated mandate (if applicable), purpose, and core business areas
- Governance overview
- Summary of Performance
 - Statement of objectives
 - Bulleted list of key results achieved in the fiscal year
- Financial Summary
- Major Capital Project plans, if applicable (see Capital Expenditures above for required reporting information)

A list of exempted Crowns can be found [within the BTAA exemption regulation](#).

Appendix: Name of significant independent or semi-independent offices or operating segments (Ministry Only, if applicable)

Ministries must provide the public with information on significant internal, independent, or semi-independent offices (e.g. Environmental Assessment Office, Declaration Act Secretariat). Ministries should briefly explain:

- Organizational purpose (what they do, for whom and why);
- Governance Structure (including what legislation they function under);
- Notable key results to report for the fiscal year; and

- Financial summary information (per the template table).

Appendix: Progress on Mandate Letter Priorities

This table is to provide the reader with a clear sense of an organization's progress on key priorities at the end of the reporting fiscal year. **Ministries are responsible for determining what amount of detail is required in these tables for their ministry annual reports as well as the reports of their Crown agencies.**

Stating "In Progress" or "Complete" will likely not give the enough context to understand why that is, and the reader may need some additional detail.

In determining what amount of detail is appropriate, consider the following:

- Between the body of the report and the appendix table of priorities, is it clear whether the priority has been completed, is in progress, or is on hold, and why?
- To keep the tables concise, if meaningful context towards the status of a priority is included in the body of the report, it should be linked to instead of copied into the table.
- The status of the priority at the end of the fiscal year is clear and does not consider actions or progress made after that March 31 date. Context prior to the fiscal year may be mentioned, briefly, if the priority was completed prior to the reporting year.

This table must include all priorities from the mandate letter that influenced the development of the related service plan (a link to the appropriate letter will be found in the related service plan).

For most Crown agencies, the priorities will be from the 2021/22 mandate letter. For ministries, this will be the December 2022 letters. If there are unique cases, please contact your portfolio lead for clarity.

Appendix: Subsidiaries and Operating Segments (Crowns Only)

Subsidiaries of Crown agencies are also government organizations within the GRE and are subject to the BTAA. The organization is considered a subsidiary of the Crown agency if it is a separate legal entity and is over 50% owned and controlled by the parent Crown agency. Crowns agencies are expected to report on the financial results and other information deemed appropriate about the subsidiaries in their annual report.

For each active subsidiary, the parent Crown's annual report must separately disclose:

- subsidiary name;
- primary business and alignment to Crown mandate;
- budgeted and actual revenues, expenditures and net income for the reporting fiscal year;
- revenues expenditures and net income for the previous fiscal year;
- Discussion for any significant variance from previous year's actuals or current year's budget;
- any capital expenditures for the year; and

- any information about major capital projects consistent with that required for the Crown itself.

If the subsidiary has a website, a link should be provided.

For nominee holding companies, the annual report should include a description of the purpose and quantity of nominee holding companies held by the Crown, and a list of them by name. A separate appendix for each holding company is not required.

For inactive/dormant subsidiaries, the annual report should include a list of names and the year each became dormant.

For each operating segment, the Crown agency should disclose, at a minimum:

- actual and budgeted revenues, expenditures, and net income for the current year;
- actual revenues, expenditures, and net income for the previous year;
- explanation of any significant variances from the previous year's or current year's budget;
- any capital expenditures for the year; and
- any information about major capital projects consistent with that required for the Crown itself.

Appendix: Auditors Report and Audited Financial Statements (Crowns Only)

The page that contains this heading should be left otherwise blank. The heading is linked to the Table of Contents. A PDF of the auditor's report and audited financial statements must be attached (merged), following this heading page, with the final PDF version of the annual report.

This approach is preferred over the previous practice of inserting the audited financial statements as images into the template because it:

- retains the security and integrity of the documents;
- avoids the excessively large file sizes that results from inserting them as images;
- avoids frequent formatting problems such as blurry/illegible images, complications with headers and footers;
- allows the reader to use the search function for the entire PDF document; and
- makes the entire document accessible for screen-reading software.

Process Information

Internal Reviews and Approvals

Pre-work and First Drafts

Once guidelines and templates are distributed by CAS and forwarded by ministry contacts to the appropriate staff at the ministry and Crown agencies, ministries and Crown agencies are responsible for developing their annual report drafts.

At this step it's important for ministries and Crown agencies to establish a work plan that incorporates content development as well as identifies where cross-organizational content reviews and approvals are to take place. If a ministry has additional requirements for content reviews or approvals for their respective Crown agencies, reflect that in the work plan.

These guidelines are not prescriptive in this stage of content development as each organization must determine an appropriate internal review and approval process that works for them. That said, there are some key details and questions to consider when determining internal processes, reviews, and approvals:

- When is it appropriate for deputy ministers, ministers, and boards to be consulted and/or informed during this process? Ideally, early enough in the process to allow time to adjust and prior to CAS and TBS providing approvals.
- There must be a high degree of confidence that the content being provided in the first drafts will not require changes by the organization (often approved at ADM/EFO level), outside of CAS and TBS comments being addressed.
- **Financial information is required for the 2nd part of the review process.** This information is expected to be included after first drafts are returned with CAS and TBS comments, and that financial information must be reviewed and approved by the ministry (EFO/CFO) prior to submitting the final drafts for CAS and TBS approval.
- Who at the ministry and Crown agencies are responsible for reviewing document spelling, grammar, and formatting?

Please consult your CAS portfolio lead for any questions or concerns relating to work plan scheduling as it pertains to overall annual report process timelines and deliverables.

Key requirement summary:

- Ministries and their responsible Crown agencies are responsible for determining their own internal review and approval process that satisfies requirements under the [Roles and Responsibilities](#) appendix.

Revised Drafts

Once CAS and TBS have provided feedback, **“Track Changes” must be used to track revisions.**

Financial information that was initially omitted from the first drafts will be finalized and required for inclusion in the revised drafts.

Each ministry is responsible for ensuring that all ministry and Crown agency annual report content and financial information, including the Financial Summary table, is consistent with other financial information submitted for Public Accounts. This information must be reviewed (approved) by the appropriate ministry authority—typically the EFO and/or CFO—for both the ministry and related Crown agency annual reports.

Any changes to ministry and Crown agency drafts resulting from CAS and TBS feedback must also receive an appropriate level of ministry and/or Crown agency executive approval (as determined by content and ministry discretion) prior to being resubmitted for final CAS and TBS approval.

Key requirement summary:

- ❑ Tracked Changes are included, showing the changes since first review.
- ❑ Revised drafts have been reviewed and approved by the appropriate executive and ministry financial authorities prior to upload to CAS.

Submitting Drafts to the CAS Secure LAN

Each primary and secondary ministry contact has been granted access to the [CAS Secure LAN](#), to upload and download drafts for their ministry and related Crown agencies. To update your primary or secondary ministry contacts, or request access for additional users, please use the [Ministry Contact Update Form](#).

Once drafts are developed and the appropriate internal reviews and approvals have taken place, ministry contacts are to upload their ministry and Crown agency annual report drafts to the CAS secure LAN. Please ensure the organization’s acronym is included in the filename, and the draft is numbered to make reviews and version control easier.

CAS portfolio leads will inform ministry contacts when drafts are available for ministry action.

Recommended file naming convention:

[ABC] 2023-24 ASPR Draft
[#]

Example:

FIN 2023-24 ASPR Draft 1

CAS and TBS Reviews and Approvals

First Drafts

Once the first drafts are received, CAS portfolio leads and TBS will undertake a detailed review of the content over a period of three weeks (see [Roles and Responsibilities](#) appendix for details). During these reviews, any feedback identified for the content will be flagged in the documents themselves and supported with details and context through use of comments.

As reviews are completed, CAS portfolio leads will reach out to ministry contacts to inform them that reviewed drafts are available on the LAN.

Once the initial reviews of the annual report drafts by CAS and TBS are completed, CAS portfolio leads are available to provide any necessary context or advice to ministry and Crown agency staff (through ministry contacts) on questions that come up while organizations address CAS and TBS' feedback.

Revised Drafts

With the initial reviews completed and the resulting feedback addressed, ministry contacts will provide the revised drafts (financials included) to CAS via the LAN for CAS and TBS approval.

During this final review, CAS portfolio leads will review the changes that were made in response to CAS and TBS comments, seeking clarification through ministry contacts as needed, and provide approval of the content.

With financial information now included in the drafts, TBS will also review and verify that the financial information in the annual reports aligns with the information supplied for Public Accounts and in the audited financial statements. If any discrepancies are found, TBS will reach out to the appropriate ministry financial staff to resolve and provide approval of the annual report once verified.

Minister & Board Approvals and Signatures

Once CAS and TBS have provided approval of an annual report via email, ministries are responsible for coordinating the final minister and board approvals and signatures. **No further changes to drafts should be made by ministry or Crown staff at this step.**

For ministry reports, minister approval is demonstrated by signing the [Accountability Statement](#). For Crown agency reports, minister and board approvals are both required, but the board chair provides approval by signing the Accountability Statement on behalf of the board.

As CAS and TBS-approved annual reports are submitted for final minister and board approvals and signatures, it is important that the following details are provided:

- Annual report content has been approved by CAS and TBS and aligns with the guidelines, legislative requirements, Public Accounts and audited financial information.
- TBS reserves the authority to make **necessary** corrections to financial values of an annual report, **at any time** prior to the submission of annual reports to King's Printer. These changes are to correct errors or discrepancies.
- CAS and TBS may not have the ability to re-review late-stage content changes made to the annual reports after they've provided approvals. It's recommended that CAS and TBS are consulted prior to making these late changes.
- The minister responsible is accountable for the content of their annual report.
- The minister responsible is responsible for reviewing and approving the content of their Crown agencies' annual reports for signature by the board chair on behalf of the board.
- Final, signed annual reports must be provided as Word documents (not as PDFs).

Once annual reports receive final approvals and signatures, ministry contacts must upload the final annual reports **(in an unsecured Word document format)** to the CAS LAN.

Key requirement summary:

- CAS and TBS must have provided approval of the annual reports via email to ministry contacts, **prior to** ministries coordinating minister and board signatures and final approvals.
- Accountability statements include a signature by a minister or board chair.
- The responsible minister has provided approval.

Printing, Filing with the Office of the Clerk and Posting to Website

Annual reports are legislatively required to be made public by August 31 each year. Public Accounts are often released in August, and any annual reports that are ready for publishing will be made public on that same day. However, if the Public Accounts have already been released by the time annual reports are ready to be published, annual reports will be released immediately upon completion. It is not expected that the Legislature will be in session at this time, so the annual reports must be filed with the Clerk of the Legislative Assembly on the day they are to be made public (i.e., instead of tabling them in the Legislature).

CAS will ensure King's Printer posts all annual reports on the BC Gov websites concurrent to them being filed with the Clerk. Once CAS alerts ministry contacts that annual reports have been filed with the Office of the Clerk, ministries are responsible for publishing their annual report on their own website and coordinating the publishing of Crown agency reports to their websites.

Contact Information

For questions specific to your organization's annual report content, please contact your [CAS portfolio lead](#). For questions or concerns with the overall process, templates, or these guidelines, please contact:

Kyle Yakiwchuk (kyle.yakiwchuk@gov.bc.ca)
Manager, Performance Planning and Reporting
Crown Agencies and Board Resourcing Office, Crown Agencies Secretariat

Appendices

Appendix: Annual Report Key Dates, Actions and Requirements

Key Dates	Action Required	Required/Recommended Actions
Prior to June 7, 2024	Annual report content development by ministries and Crown agencies	<ul style="list-style-type: none"> A work plan has been established, including details around ministry and Crown agency approvals. Appropriate reviews and approvals have taken place (see Roles and Responsibilities) (Recommended) Draft has been CFO and ADM reviewed and approved
June 7, 2024	All annual report drafts due to CAS LAN	<ul style="list-style-type: none"> Ministry contacts upload first drafts of ministry and Crown agency annual reports to CAS LAN.
By June 28, 2024	CAS and TBS review draft annual reports and provide feedback	<ul style="list-style-type: none"> CAS and TBS consolidate feedback in a draft with comments. CAS portfolio lead uploads reviewed draft to CAS LAN. (Recommended) Ministry contacts schedule a meeting with CAS portfolio lead to discuss feedback, if desired
July 2 – July 12, 2024	Ministries and Crowns address CAS and TBS feedback	<ul style="list-style-type: none"> Comments by CAS and TBS have been addressed, financial information has been added to drafts. Appropriate reviews and approvals have taken place (see Roles and Responsibilities)
July 12, 2024	All <u>revised</u> annual report drafts due to CAS LAN	<ul style="list-style-type: none"> Ministry contacts upload revised drafts of ministry and Crown agency annual reports to CAS LAN.
July 15 – July 26, 2024	CAS and TBS final review and approval	<ul style="list-style-type: none"> CAS and TBS reviews revisions and, if appropriate, provides approval or more directions. CAS provides email approval that the content in the drafts meet the requirements of the guidelines. TBS provides email approval that the financials provided are accurate Approved draft is uploaded to the CAS LAN.

Key Dates	Action Required	Required/Recommended Actions
By August 9, 2024	Ministries coordinate signatures and approvals	<ul style="list-style-type: none"> Drafts provided to ministers for signature, with additional information included. Minister approves and signs ministry annual report accountability statement. Minister approves Crown agency annual reports for signature by the board chairs. Boards approve and board chairs sign their annual report accountability statements on behalf of their boards.
August 9, 2024	All final, signed annual reports are due to CAS LAN	<ul style="list-style-type: none"> Ministry contacts upload final, signed drafts in Word format (not PDF) to CAS LAN Mandate letters to Crown agencies are uploaded to LAN if not yet included in annual report
August 12, - August 31, 2024	<p>CAS prepares final documents and provides to King's Printer for proofing.</p> <p>King's Printer prepares, proofs, and prints annual reports for filing with Clerk of the Legislative Assembly</p>	<ul style="list-style-type: none"> King's Printer prepares digital proofs of annual reports, for CAS approval. Once proofs are approved, King's Printer coordinates printing and filing with the Office of the Clerk, and digital publishing to the BC Budget Website. If Public Accounts are not released by the time the annual reports are finalized through King's Printer, they are held for release alongside Public Accounts. If Public Accounts are released, annual reports are published as soon as possible afterwards.

Appendix: Roles and Responsibilities

Note on table below:

- CAS does not maintain a Crown agency contact list, and instead relies on ministry contacts to ensure the Crown agencies their ministries are responsible for have the required information for this process. Each ministry must work with their Crown agencies to determine appropriate processes for meeting the responsibilities in the chart below.

Role/Organization	Responsibilities
Ministries <i>(Each ministry is responsible for determining the ministry staff and executive who are appropriate for the actions and accountabilities at each stage of this process)</i>	Content: <ul style="list-style-type: none"> Ministry and Crown agency annual reports plan satisfy the content requirements as stated in these guidelines. Both ministry and Crown agency draft content has been reviewed and approved by appropriate ministry executive prior to draft submission Both ministry drafts and the Crown agency drafts the ministry is responsible for are free from spelling/grammar/formatting errors before they are submitted to the CAS LAN. (Initial draft and subsequent drafts, see review table for details) Annual report content does not include details about programs, finances and initiatives that are pending TB/Cabinet decision or other approvals. Financial information presented in the annual reports is accurate. Process: <ul style="list-style-type: none"> Meet the deadlines for submissions and approvals. Coordinating board review and approval with their Crown agencies. Evaluate comments by CAS and TBS, providing responses or revisions as appropriate (utilizing tracked changes to clearly show revisions). Coordinating the approvals and signatures from ministers and board chairs (on behalf of their boards).
Ministry contacts <i>(Primary and secondary contacts designated as coordinators of the process)</i>	<ul style="list-style-type: none"> Receive and distribute guidelines and templates received from CAS to Crown agency and ministry staff, as appropriate Coordinate annual report draft submissions to, and retrieval from, the CAS LAN as well as coordinating communications and feedback from CAS and TBS. Ensure CAS portfolio lead is informed of changes to primary and secondary ministry contacts (Update your organization's contacts via the Ministry Contact Update Form.)

Role/Organization	Responsibilities
Crown Agencies <i>(Each Crown agency is responsible for determining, with their responsible ministry, the staff and executive who are appropriate for the actions and accountabilities at each stage of this process)</i>	Content: <ul style="list-style-type: none"> The organization's annual report satisfies the content requirements as stated in these guidelines. Draft content has been reviewed and approved by appropriate Crown agency and ministry executive prior to draft submission Drafts are free from spelling/grammar/formatting errors before they are submitted to the CAS LAN. (Initial draft and subsequent drafts, see review table for details) Annual report content does not include details about programs, finances and initiatives that are pending ministry/TB/Cabinet decision or other approvals. Financial information presented in the annual report is accurate. Process: <ul style="list-style-type: none"> Coordinating with ministry responsible to meet the deadlines for ministry and CAS/TBS submissions and approvals. Coordinating board reviews and approvals. Evaluate comments by CAS and TBS, providing responses or revisions as appropriate (utilizing tracked changes to clearly show revisions).
CAS Manager, Performance Planning and Reporting	<ul style="list-style-type: none"> Address any feedback or concerns with guidelines, templates, or the overall process. Finalize signed reports with King's Printer. Provide advice, support or coverage to CAS portfolio leads as needed. Facilitate training for ministry, Crown agency, TBS, and CAS contacts and portfolio leads.
CAS Portfolio Leads <i>(Each portfolio lead has a number of ministries and Crown agencies they act as primary contact for in support of the service planning and annual reporting process)</i>	<ul style="list-style-type: none"> Advise ministries and Crown agencies on content or process Review annual report drafts for: <ul style="list-style-type: none"> Adherence to guidelines and template requirements Accountability and transparency Readability Year-to-year consistency and flow Performance measurement relevance and clarity Other potential concerns Coordinates feedback on draft content with TBS back to ministries and Crown agencies through ministry contacts. Provide approval that content meets the guidelines requirements.

Role/Organization	Responsibilities
TBS Performance Budgeting Office (PBO)	<ul style="list-style-type: none"> Reviews annual report drafts for: <ul style="list-style-type: none"> Accuracy in representation of content relating to programs and funding. Information provided falls within the reporting fiscal period Problematic statements, such as pending/unapproved programs or initiatives or forward-looking statements Potential risks associated with content Providing feedback on draft content through CAS portfolio leads. Supporting to resolve any discrepancies or issues during the review process.
TBS Fiscal Planning and Estimates (FPE)	<ul style="list-style-type: none"> Review and approve annual report drafts for: <ul style="list-style-type: none"> Accuracy of financial information provided Alignment of financial information with Public Accounts, audited statements, and the corresponding service plan. Following up with ministry financial staff to resolve discrepancies in the financial information, cc'ing CAS portfolio lead.

Appendix: Additional Writing Resources

- [Writing Guide for Indigenous Content](#) (gov.bc.ca)
- [Web Style Guide](#) (gov.bc.ca)
- [Plain Language Course](#) (gov.bc.ca)
- [Distinctions-Based Approach Primer](#) (gov.bc.ca)
- [Gender Based Analysis Plus Research Checklist](#) (canada.ca)
- [Indigenous Gender Based Analysis Plus \(IGBA+\) Toolkit](#) (gov.bc.ca)
- [UBC Indigenous Peoples Language Guidelines](#) (ubc.ca)
- [Words Matter - Guidelines on Using Inclusive Language in the Workplace](#) (gov.bc.ca)

Guidelines Version	Changes from previous version
Version 1.0 (ASPR 2023/24 launch)	