PUBLIC GUARDIAN AND TRUSTEE

SERVICE DELIVERY PLAN

April 1, 2016 – March 31, 2019

PUBLIC GUARDIAN AND TRUSTEE OF BRITISH COLUMBIA

December 18, 2015

(Updated February 16, 2016 to align with Budget 2016 Allocations to the Public Guardian and Trustee)

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Transmittal and Approval Letters

To: The Honourable Suzanne Anton, Q.C.
Attorney General and Minister of Justice

I have the honour of delivering this updated Service Delivery Plan for the Public Guardian and Trustee in accordance with the provisions of s. 22 (4) of the *Public Guardian and Trustee Act*.

This plan covers the period April 1, 2016 to March 31, 2019. It has been prepared under my direction and all material fiscal assumptions and policy decisions as of December 3, 2015 and updated on February 16, 2016 have been considered in preparing it. In accordance with the direction of Treasury Board, the plan was updated on February 16, 2016 to align with Provincial Budget 2016 allocations to the Public Guardian and Trustee. I am accountable for the basis on which the plan has been prepared.

February 2, 2018

Catherine M. Romanko
Public Guardian and Trustee

Date

To: Catherine M. Romanko
Public Guardian and Trustee

Pursuant to s. 22 (3) of the *Public Guardian and Trustee Act*, I approve the Service Delivery Plan 2016 – 2019 for the Public Guardian and Trustee.

February 13, 2018

Attorney General and Minister of Justice

Date

Pursuant to s. 22 (3) of the *Public Guardian and Trustee Act*, the attached Service Delivery Plan 2016 – 2019 for the Public Guardian and Trustee has been approved by Treasury Board.

Chair of Treasury Board

Date

Message from the Public Guardian and Trustee

I am pleased to present the Service Delivery Plan for the Public Guardian and Trustee (PGT) for the period of April 1, 2016 to March 31, 2019.

During the period of this Service Delivery Plan, the PGT will continue to move forward with its multiyear strategy to modernize operations and client services.

Renewal of the PGT's mandate has been occurring over the past several years as new legislation in the areas of adult guardianship, wills and estates and family law has come into force. This legislative change has updated the PGT's role with respect to all major client groups. Other new legislation in the areas of care facility admission and court appointed adult guardianship may come into force during the period of this Service Delivery Plan if funding to support implementation is secured. In each case, the anticipated legislation will create new or expanded duties for the PGT related to the protection of the interests of vulnerable adults.

As the PGT's mandate continues to evolve, the PGT is also taking action to modernize its internal processes and service delivery model in order to better meet the needs and expectations of clients and stakeholders now and in the future.

Beginning in 2014, the PGT created a strategic roadmap based in part on feedback received from clients and stakeholders surveyed about their experience with PGT services. Through this process, the PGT identified key initiatives which when implemented will move the PGT forward from current operational and service challenges to a modernized organization and service model better able to support client centred service.

The PGT currently operates in a traditional paper based environment supported by legacy information technology systems with limited options for communications with clients and stakeholders. With the required funding now provided by government, the PGT is proceeding as a first priority to replace its outdated trust accounting system which has long been a barrier to modern client service as well as a significant organizational risk. At a later stage of transformation, the PGT will implement a document management system to improve access to and security of client information followed by the development of digital self service options for clients and stakeholders to use where appropriate.

While the modernization of information technology systems is critical, it forms only a part of the PGT's planned organizational change. The PGT has identified the need to streamline its internal processes and to create opportunities to build employee capacity to manage challenging cases more effectively. As a result, the strategic roadmap includes business process changes, improvements in client and stakeholder communication, enhanced training and skills development for staff as well as changes to organizational structure. The PGT will continue to support a Lean culture by training staff to become Lean Practitioners and by adopting a Lean approach to service improvement projects.

The PGT recognizes that recruiting and retaining qualified and skilled staff is critical to the PGT's ability to meet its mandate. Developing engaged employees to deliver their best will continue to be a priority for the PGT.

The PGT will also continue to build its relationships with the broad range of service partners and stakeholders who play important roles in supporting client services.

The next three years will be a period of significant change during which the PGT will become a more modern organization with enhanced capacity to effectively deliver its mandated services to clients now and in the future.

Catherine M. Romanko
Public Guardian and Trustee

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1. ORGANIZATIONAL OVERVIEW

The Public Guardian and Trustee (PGT) serves the most vulnerable British Columbians by providing and/or monitoring substitute financial, legal and sometimes personal decision making on their behalf. The majority of PGT clients are children (including those in continuing care of the province) and adults whose mental incapacity makes them vulnerable to abuse, neglect and self neglect. The PGT also administers estates of deceased and missing persons and provides personal trust services. PGT responsibilities span the legal, financial, health and social services sectors.

The PGT currently has 263 base full time equivalent employee positions. It served approximately 27,700 clients and administered approximately $877 million of client assets as at March 31, 2015. The PGT delivers service from offices in Vancouver, Victoria and Kelowna.

The PGT organizational structure is as follows:

Child and Youth Services
Provides trust services; as property guardian, pursues financial entitlements, reviews critical incident reports and protects legal interests of children in continuing care; protects legal and financial interests of minors and incapable adults through reviews of proposed legal settlements and statutory protective reviews; and acts as litigation guardian.

Services to Adults
Provides financial, legal and personal care substitute decision making services for incapable adults; investigates reports of financial abuse of vulnerable adults; consults on possible abuse, neglect and self neglect situations; reviews accountings by private committees; makes or appoints others to make health care decisions as a temporary substitute decision maker.

Client Finance and Administrative Services
Provides client and corporate financial services including client investments, receipts, disbursements and tax services; administers facilities; provides information technology services and investigative services to secure client assets.

Estate and Personal Trust Services
Administers estates of deceased and missing persons; administers personal trusts; acts as litigation representative; manages the PGT Educational Assistance Fund for adults who were formerly in continuing care; maintains wills and information for persons who have named the PGT to be executor of their estates.

Legal Services
Responsible for legal services, information and privacy requests and oversight of the internal decision review process.

Corporate Projects and Strategic Operations
Provides corporate services including strategic planning, project management, policy development and administration, organizational performance planning and reporting, corporate training, internal and external communications, management information and research and evaluation.

Key Statutes

Numerous acts set out the powers and duties of the PGT. Key provincial statutes include:

- *Adoption Act*
- *Adult Guardianship Act*
- *Child, Family and Community Service Act*
- *Community Care and Assisted Living Act*
- *Cremation, Interment and Funeral Services Act*
- *Employment Standards Act*
- *Estate Administration Act**
- *Estates of Missing Persons Act*
- *Family Law Act*
- *Health Care (Consent) and Care Facility (Admission) Act*
- *Infants Act*
- *Insurance Act*
- *Insurance (Vehicle) Act*
- *Limitation Act*
- *Patients Property Act*
- *Power of Attorney Act*
- *Public Guardian and Trustee Act*
- *Representation Agreement Act*
- *Trustee Act*
- *Trust and Settlement Variation Act*
- *Wills Act**
- *Wills, Estates and Succession Act*
- *Wills Variation Act**

**As applicable under the transitional provisions of the Wills, Estates and Succession Act*

The PGT has a fiduciary duty of undivided loyalty to its clients and to advance the interests of its clients even if they are inconsistent with the priorities or interests of the provincial government.

Further information about PGT services and structure is available on the PGT website at www.trustee.bc.ca. The website also includes the PGT annual report which contains audited financial statements and extensive audited information on performance.

A. Corporate Governance

The PGT is a corporation sole established under the *Public Guardian and Trustee Act*. A corporation sole is a legal entity in which governance and operational responsibility are vested in a single office holder who operates without a board of directors. The status of the organization as a corporation sole establishes the PGT as a legal entity independent of government in its client related decision making.

Authority is vested in the Public Guardian and Trustee who is appointed by the Lieutenant Governor in Council for a fixed six year term (renewable once) to ensure independence. The current office holder is Catherine M. Romanko, who was appointed October 10, 2011. Staff act under authority delegated by the Public Guardian and Trustee. The Public Guardian and

Trustee reports to the Legislative Assembly through the Attorney General and Minister of Justice.

An Investment Advisory Committee of independent senior external financial advisors is established by statute to advise on investment performance and strategic investment policy.

An Audit Advisory Committee established by the PGT advises on key aspects of internal and external audit, accountability and internal controls.

An Executive Committee comprised of the Public Guardian and Trustee, the Deputy Public Guardian and Trustee and directors manages the organization.

As a fiduciary, the PGT is independent of government in its client related decision making responsibilities. By statute, the PGT exercises quasi judicial authority in certain situations. In addition, the PGT provides the court with reliable independent submissions when the property or financial interests of minors, adults with legal disabilities or estates are at risk.

Under the *Public Guardian and Trustee Act,* the PGT is subject to stringent public accountability provisions. These include requirements for annual independent financial audits of both its operating fund and its estates and trusts administered, as well as an annual independent audit of its performance report. These rigorous accountability provisions reflect the fact that most PGT clients lack capacity to effectively monitor service quality or seek alternate service providers.

B. Financing Structure

PGT expenditures are paid from a special account established by the *Public Guardian and Trustee Act* in the Consolidated Revenue Fund. Revenue flowing into the special account is derived from a combination of fees charged on client assets and income, and voted funding from the government of British Columbia for services where fees would be impractical, inappropriate or insufficient.

PGT fees are established by the Lieutenant Governor in Council and set out in the *Public Guardian and Trustee Fees Regulation* (BC Reg. 312/2000) as amended. They are a combination of commissions on income, commissions on capital and asset management fees.

In addition, the PGT charges certain hourly and fixed fees for specific services. Third party charges for client related services are charged directly to clients.

The PGT self funds a large percentage (67% in 2014/15) of its actual expenditures through fees charged on client income and assets with supplementary voted funding that supports public services such as regulatory and oversight activities. Revenue in excess of expenditures is retained in the special account if unspent at year end.

Client services fall into one of two categories of expenditure: estate and trust services and public services. Cost recovery targets are based on the characteristics of each service.

Estate and trust services are of a fiduciary nature in which the PGT represents the private interests of its clients and manages their financial and legal affairs. As a fiduciary, the PGT has a legal duty of undivided loyalty to its clients whose interests must be protected even when they are at odds with those of government. This private role is reflected in the total or high level of cost recovery. The principal beneficiaries of these services are clients themselves or their beneficiaries or intestate successors. The PGT provides these services when there is no other person or organization willing and able to take on the role and a user pay approach underlies the fees charged for these services. In 2014/15, PGT estate and trust services accounted for $16.7 million or 63% of total PGT costs and produced $16.6 million or 93% of total self generated revenue.

Public services are regulatory in nature in which the PGT carries out a protective statutory monitoring or oversight role and/or services that support vulnerable persons. The limited or nil cost recovery reflects the public nature of these services. Full cost recovery for public services is neither possible nor desirable because the services have a strong public purpose as well as a private benefit. Public services also apply to the provincial population at large rather than to PGT clients only. In 2014/15, PGT public services accounted for $9.8 million or 37% of total PGT costs and produced $1.2 million or 7% of total self generated revenue.

C. Clients, Stakeholders and Service Partners

The PGT provides services to a wide range of client groups. Doing this efficiently and effectively involves liaising with and/or working in partnership with an extensive range of individuals, organizations and private sector service providers.

PGT Primary Client Groups	Key PGT External Relationships	Key PGT Private Sector Relationships
Many PGT clients are persons with disabilities and vulnerable due to legal status or other incapacity arising from diseases of aging, mental illness, brain injury, special needs, or minority. Clients include:	Clients are at the core of all PGT activity. The PGT liaises with and/or works in partnership with a broad range of individuals and organizations in helping clients meet their needs. Key PGT stakeholders and service partners include family and others in supportive networks of PGT clients. The PGT also works with a wide range of public bodies to meet the needs of clients. These include:	The PGT works with a wide range of private sector service providers drawn primarily from the legal, financial, health and social services sectors, reflecting the nature of PGT responsibilities for protecting the personal, legal and financial interests of clients. These include:
• Children in continuing care of the province • Children with trust funds • Children whose guardians wish to settle a claim for damages on behalf of the child • Adults with cognitive impairments due to brain injury, developmental disability, diseases of aging and mental illness who require assistance with decision making • Vulnerable adults experiencing abuse, neglect or self neglect • Intestate successors and beneficiaries of estates of deceased or missing persons • Beneficiaries of personal trusts	• Family and friends of clients • Community groups and nonprofit organizations • First Nations and Aboriginal organizations • Provincial government ministries • Public service partners with statutory authority • British Columbia Courts • Legal organizations • Government of Canada departments and agencies • BC Investment Management Corporation (bcIMC) • Insurance Corporation of BC (ICBC) • BC Unclaimed Property Society (BCUPS)	• Private service providers such as care facilities, funeral homes, personal attendants • Personal service providers • Financial institutions • Medical and social services professionals • Lawyers • Accountants • Insurance providers • Real property managers • Heir tracers • Private investment managers

2. MANDATE OF THE PUBLIC GUARDIAN AND TRUSTEE

The mandate of the PGT is to safeguard and uphold the legal and financial interests of children; manage the legal, financial and personal care interests of adults needing assistance in decision making due to mental incapacity; and administer the estates of deceased and missing persons.

While the PGT delivers approximately 48 different statutory functions under 23 provincial statutes, the vast majority fall under one of two main roles, either *fiduciary* or *protector*.

As ***fiduciary*** the PGT is responsible for making substitute decisions on behalf of vulnerable British Columbian citizens who require assistance and/or protection because they are under a legal disability due to minority or mental incapability. The PGT also acts as fiduciary in the administration of estates and trusts. These activities are classed as "estate and trust services" when determining cost recovery.

As ***protector***, the PGT is responsible for investigating concerns of abuse, neglect or self neglect of British Columbians under legal disability and under some statutes carries out an oversight role of third party substitute decision making. These activities are classed as "public services" when determining cost recovery.

In most instances, individuals become PGT clients through legislation, court order, trust deed or referral. In addition, some choose the PGT as their service provider to act as a trustee for a personal trust or to act as executor to administer an estate.

PGT daily operations are centred on the following primary business lines, derived from its enabling legislation.

A. Protecting people under legal disability by making and/or reviewing decisions made by others

Under British Columbia law, the PGT screens, investigates, monitors, takes protective measures and otherwise intervenes on behalf of persons under legal disability. Persons under legal disability include minor children by reason of age and adults by reason of mental incapability. The PGT acts to ensure that the legal and property interests of clients are protected. To accomplish this, the PGT may review a range of applications in legal proceedings, investigate allegations, review accounts of private committees and pursuant to regulation, appoint Designated Agencies to investigate and respond to possible abuse, neglect or self neglect of adults.

B. Administering property of clients

The PGT is bound by fiduciary obligations to protect and administer property on behalf of clients. The PGT ensures that client property is protected, clients are enabled to access services and client wishes are met to the extent possible. To accomplish this, the PGT secures and manages client assets.

Asset management activities may include physically securing property, determining and collecting income, paying bills, administering personal trusts, investing as a prudent investor, making disbursements for the benefit of clients and inventorying and distributing trust assets. In planning and implementing these activities, the PGT seeks to understand the client's context and exercises professional discretion in making decisions.

C. Administering estates of deceased and missing persons

The PGT may act as executor or administrator of the estates of deceased persons. The PGT administers estates of persons who have died with or without a will when an executor, family member or other eligible person is unwilling to act or is unable to administer the estate. These activities are intended to ensure efficient, orderly intergenerational transfer of wealth.

To accomplish this, the PGT makes funeral arrangements, identifies, secures and deals with estate assets and obtains the legal authority to administer each estate from the Supreme Court of British Columbia. Furthermore, the PGT identifies and pays valid debts and claims, files income tax returns and deals with estate legal matters. Finally, the PGT identifies, locates and distributes the balance of the estate to the lawful intestate successors and beneficiaries.

The PGT also acts as curator of the estates of missing persons.

D. Making personal and health care decisions

The PGT makes or appoints other substitute decision makers to make health care decisions on behalf of persons who are mentally incapable of providing consent to treatment and who have no supportive network. The PGT may also, as a last resort, be appointed by the court to make other personal care decisions on behalf of incapable adults. These activities are intended to ensure that client health and safety are protected, client well being is promoted, and known prior capable wishes of the client are respected.

To accomplish this, the PGT arranges client access to services and shelter and makes or participates in client decision making. This may include reviewing client needs, wishes, values and interests and developing individualized case plans.

E. Educating the public

The PGT recognizes the importance of educating the public about the PGT mandate and services to mitigate the growth in demand for PGT services, to facilitate cooperation with service partners and stakeholders and to inform the public about client related issues. For example, the PGT provides public information directed at identifying and deterring financial abuse of incapable and vulnerable adults to protect the public as well as to limit growth in demand for PGT investigative and committee services. Similarly, the PGT publishes information encouraging personal planning for incapacity and death with the expectation that effective planning will lessen the growth in public requirement for PGT services as committee or administrator.

The PGT seeks to leverage other public education resources to achieve maximum efficiency when communicating with clients, service partners, key stakeholders and the public. Public education activities may include producing publications and other information materials, making presentations and providing news releases. The PGT website plays an increasingly central role in this work.

F. Applying PGT special expertise to advocate for PGT clients

The PGT supports clients in accessing services and exercising their civil, personal and property rights. This activity requires considerable liaison with service providers and increasingly may include legal action to pursue client rights and entitlements.

At a systemic level, the PGT advocates for improved laws, policy and regulations in its responsibility areas. This may include applying the special expertise of the PGT in analyzing emerging issues and making recommendations regarding policy and legislation to ensure that decision makers are aware of the impact of legislative changes on persons under legal disability.

3. STRATEGIC CONTEXT

With this 2016/17 – 2018/19 Service Delivery Plan, the PGT has formally refreshed its strategic goals which had remained largely unchanged for several years. In their previous form, the goals focused more narrowly on *what* the PGT does and were each directly linked to specific performance measures in addition to more general descriptions of activities.

This new articulation of the goals broadens their presentation by focusing more on *how* the PGT will achieve its mandate than on particulars of the work itself. The previous goals have now been incorporated as objectives within the newly articulated strategic goals.

Section 22 (2) (c) of the *Public Guardian and Trustee Act* requires that the Service Delivery Plan describe PGT program areas and specify "the performance targets and other measures by which the performance of the program area may be assessed." With this new articulation of the goals, the "other measures", which were not previously highlighted, are now more evident.

The PGT strategic goals are as follows:

a) Optimize client service delivery;
b) Contribute to a fair and just society;
c) Achieve success through relationships;
d) Demonstrate accountability and transparency; and
e) Engage and empower staff.

All aspects of this 2016/17 – 2018/19 Service Delivery Plan support the PGT in achieving these strategic goals.

Strategic Goal 1 Optimize client service delivery
Objective 1.1 Property and financial interests of PGT clients will be well managed
Performance Measures
1.1.1 - Percentage of disbursements from children's trusts that are completed within 15 calendar days of request by the guardian or client
1.1.2 - Percentage of critical incident reports in respect of children in continuing care that are reviewed and have action initiated by the PGT within 45 calendar days of receipt
1.1.3 - Percentage of personalized case plans (covering property, effects, legal issues and living arrangements) that are developed and implemented for new adult clients within six months of PGT appointment as committee of estate
1.1.4 - For children and youth where ongoing assistance with day to day maintenance has been approved, personalized expenditure plans will be developed and implemented within 20 calendar days of receiving all decision making information and then annually reviewed
1.1.5 - Percentage of adult client trust receipts processed within five business days
1.1.6 - Percentage of adult client disbursements processed within 15 business days
1.1.7 - Physical assets of new deceased estates secured within 15 calendar days of notification of death
1.1.8 - Assets will be entered into the trust accounting system within five business days of receipt of the work order
1.1.9 - Percentage of deceased estate funds that are distributed to intestate successors and beneficiaries rather than transferred to the BC Unclaimed Property Society
1.1.10 - Investment returns for all three pooled funds match or exceed established benchmarks
1.1.11 - Percentage of investment plans subject to review that are completed within the year
Objective 1.2 The PGT will deliver high quality client centred services
Performance Measures
1.2.2 - Percentage of committee of person adult clients who are annually visited by PGT staff

1.2.1 - Percentage of intestate successors and beneficiaries responding to survey who rated administration services for deceased estates as good or very good
Strategic Goal 2 Contribute to a fair and just society
Objective 2.1 Personal interests of PGT clients will be protected
Performance Measures
2.1.1 - Percentage of major health care substitute decisions for adults made within three business days of all relevant information being received
Objective 2.2 Statutory protective and monitoring services will be delivered in an appropriate, timely and fair manner
Performance Measures
2.2.1 - Percentage of proposed minors' settlements $5,000 and over that are reviewed and the parties advised of the PGT position within 60 calendar days once all relevant information has been received
2.2.2 - For minors' settlements under $5,000, the average number of calendar days to review and advise of the PGT position regarding proposed settlements once all relevant information has been received
2.2.3 - Percentage of cases where, on confirming that the assets of an apparently abused or neglected adult unable to seek support and assistance are at significant risk and in need of immediate protection, protective steps are taken within one business day under section 19 of the *Public Guardian and Trustee Act*
2.2.4 - Percentage of private committee accounts reviewed within six months of receipt
Objective 2.3 The PGT will contribute to public awareness, policy development and law reform initiatives to promote the interests of PGT clients
Performance Measures
2.3.1 - Lead a consultation with relevant provincial ministries to make recommendations to government regarding enacting a modern statutory definition of public guardianship of minors
2.3.2 - PGT role explained by PGT representatives at stakeholder and service partner conferences, events and other public education forums

Strategic Goal 3 Achieve success through relationships
Objective 3.1 Build relationships and understanding of roles with clients and stakeholders to support improved service
Assessment – There are no specific performance measures, however, the PGT plans to achieve its mandate through working with others including clients, their friends and families, organizations with statutory authority and a wide range of professional and organizational service providers. This includes participating in government wide and government/community initiatives.
Strategic Goal 4 Demonstrate accountability and transparency
Objective 4.1 Provide meaningful information to clients, stakeholders and the public
Assessment – All the specific performance measures described above relate to this goal. In addition, the PGT is approaching this goal by responding to a large number of strategic and operational factors. Implementing supportive information technology, particularly a new trust accounting system, and continued implementation of new legislation are major strategic approaches. The PGT has a strong accountability framework that includes an enterprise risk management framework and independently audited public reporting on performance and operations.
Strategic Goal 5 Engage and empower staff
Objective 5.1 Develop motivated, skilled and accountable leaders and staff
Assessment – There are no specific performance measures, however, the PGT is approaching this goal from a number of perspectives. These include building a strong corporate training program, planning in response to employee engagement surveys, continuing support for a Lean culture, and applying risk mitigation strategies to ensure the PGT is appropriately staffed.

The period covered by this three year service delivery plan is one in which the PGT continues to move forward aggressively with significant change that is transforming most aspects of the organization.

The broad challenges that dominate the PGT strategic context remain relatively consistent from previous service delivery plans. They are as follows:

A. Improving client service with supportive information technology.
B. Responding to changing or unmet client and stakeholder needs and expectations.
C. Implementing new legislation and advocating for law reform.
D. Furthering employee engagement to improve client service.

A. Improving client service with supportive information technology

The PGT currently operates in a traditional paper based environment supported by legacy information technology systems with limited options for client and stakeholder communications. This environment imposes a heavy administrative burden on staff, and more critically, results in significant gaps between client needs and legitimate expectations and PGT ability to respond to them.

PGT operations are negatively impacted by this outdated information technology and its replacement is a key PGT objective.

Replacing the PGT financial information system with a modern trust accounting system is the highest systems priority and the PGT has worked closely with the BC Chief Information Officer and the Ministry of Justice in developing a solution. Provincial capital funding has now been approved for this project and the PGT is currently engaged in contracting with a vendor to develop the system.

While the trust accounting system is the highest priority, during the period covered by this plan, the PGT will also be moving forward with implementing other information technology that will be supportive of its business transformation activities to meet its strategic goals. PGT clients and service partners increasingly demand the type of technology facilitated service they receive elsewhere. For example, they expect to be able to review the status of their trust accounts and submit information interactively through the PGT website. The PGT currently has no capacity to accommodate these service demands.

Information technology will also support staff in responding to the increased complexity of client investment management and accountability requirements. Further, it will facilitate serving clients who increasingly have significant personal online presence ranging from banking and other financial activities through to social media.

The PGT also has a critical need for a document management system because its role as legal representative for its clients requires management and retention of a significant volume of legal and financial client records over service periods that can last for decades. A document management system would mitigate risk and ensure efficient access to critical client information. The PGT is not included in the provincial government information technology network as it maintains separate information technology systems for reasons of independence and confidentiality of client information.

B. Responding to changing or unmet client and stakeholder needs and expectations

In developing its strategic roadmap, the PGT held focused consultations with clients and stakeholders who identified a wide range of client needs, many of which related to the manner in which the PGT structures its interactions. Examples include the need for the PGT to communicate effectively with clients so it is clear what the role of the PGT is, why it is involved,

what clients can expect, how it will affect them and what timelines are involved. The PGT has identified these findings as opportunities for change and has incorporated this work into its activities during the period covered by this service delivery plan. Work arising from the PGT commitment to a Lean culture in which staff identify and implement improvements are also included.

The widespread use of technology in society has conditioned individuals and businesses to expect that it will be broadly applied to service delivery in a manner that will match generally accepted standards. Optimizing client service delivery is a PGT strategic goal and implementing the PGT strategic roadmap will chart the way forward to a new operating model that better serves client needs.

Many of the proposed solutions are technological in nature and focus on the need for an integrated and modern client, financial, case and document management system. However while technology is a major focus, the PGT must also consider the most appropriate solutions to address people and process concerns.

These potential solutions include redesigns of business process, enhanced skills and knowledge training for employees, improved business controls and changes to the PGT organizational structure and funding model. These non technological solutions are also being developed in conjunction with changes associated with planning and implementing information technology projects.

Providing effective, efficient and accessible client service also requires the PGT to respond to changing demographic factors and the associated needs for cultural competencies and supporting materials. It further requires the PGT to consider its response to unmet needs related to its mandate.

As anticipated from an aging population, demand is growing for investigations involving allegations of abuse, neglect and self neglect of adults and implementation of new *Adult Guardianship Act* provisions relating to statutory property guardianship have increased PGT duties in this area. Demand is also rising for referrals to determine if PGT services are required for estates of deceased persons.

In investigating allegations of abuse, neglect and self neglect of adults, the PGT has discovered that a significant number of vulnerable adults who have modest estates do not require full services of a committee of estate but would benefit from some formal assistance in managing their affairs. The PGT is exploring affordable opportunities within existing resources to provide services to these adults by approaches such as acting in a more limited capacity as pension trustee.

Another approach that is of particular significance in the Lower Mainland involves working in partnership with the Bloom Group, a non profit society providing services to adults with limited

income. The society is able to provide an appropriate degree of cost effective protection for these adults as an alternative to full committee of estate services.

Many unmet client needs relate to the PGT role as property guardian for children and youth in continuing care, in particular, a need for transition services as youth in care move to independent living as adults. In BC, children in continuing care lose access to most child and youth government services on their 19th birthday.

Public awareness is growing that the lack of support for youth leaving care at a critical stage of development places these young people, who have already been significantly disadvantaged, at an even greater disadvantage compared to other youth who continue to be supported by their families and social networks. BC government policy has been moving towards lessening this negative impact by providing for some advocacy services by the Representative for Children and Youth and for smoother transition between services provided by the Ministry of Children and Family Development and Community Living BC.

By statute, PGT services as property guardian for children in continuing care currently end at a child's 19th birthday. However, the PGT is considering options within its existing resources to extend transitional support to these young people, particularly in the areas of financial management. The PGT is proposing law reform that would allow it to provide trustee services for capable property guardian clients after they reach majority by joint agreement between the former clients and the PGT.

Another major need is that of financial literacy training for PGT child and youth clients that will help to prepare them to manage their finances as adults. PGT activity in securing financial benefits to which its child and youth clients are entitled means that many of these young people will now have some financial resources as they become adults and move on to independent living. For these youth, financial literacy will be an essential life skill and the PGT continues to place a major emphasis on providing this training.

Many of the children and youth in continuing care served by the PGT as property guardian are eligible to participate in Registered Disability Savings Plans (RDSPs) which can generate financial assets to assist persons with disabilities later in life. While PGT has made it a priority to establish RDSPs for all eligible property guardian clients, many eligible children in care do not yet have RDSPs.

The PGT is encouraging the Ministry of Children and Family Development and Delegated Aboriginal Child and Family Service Agencies to act to obtain Disability Tax Credit Designations from the federal government for eligible children in care so that RDSPs can be established for them. The PGT has also made it a priority to establish RDSPs for PGT adult clients. In addition, the PGT is active with a province wide committee working to expand the overall use of RDSPs by British Columbians.

C. Implementing new legislation and advocating for law reform

The impact of legislative change on PGT client services has been a major element in the strategic context of the past several service delivery plans and its significance continues to be reflected in this plan.

The impact of implementing new legislation both precedes and follows its proclamation as the effect of the new laws is integrated into PGT operations. Extensive changes are required to business practices, information technology systems and policies and procedures as well as to staff training and public education materials. This work also often includes participating in consultations on amendments to the new legislation.

Several significant new laws have impacted the PGT in recent years including provisions of the *Adult Guardianship Act* relating to statutory property guardianship (December 1, 2014), a new *Public Guardian and Trustee Fees Regulation* (effective August 1, 2014), the *Wills, Estates and Succession Act* (effective March 31, 2014), *Probate Rules* (effective March 31, 2014), the *Limitation Act* (effective June 1, 2013), and the *Family Law Act* (effective March 18, 2013).

Further legislative changes anticipated during the period of this plan will bring new statutory duties to the PGT. These include potential proclamation of provisions of the *Health Statutes Amendment Act*, *2007*, which will create a legal consent scheme for admission of adults to BC care facilities. Under this law, the PGT will have a new role in authorizing temporary substitute decision makers to consent to admission or to make decisions regarding admission to care facilities of incapable adults who have no legal representatives. Appropriate resourcing will have to be provided to the PGT to enable the PGT to perform these new duties.

In addition, the Ministry of Justice has identified that when appropriate resources are available, government may bring into force *Adult Guardianship and Planning Statutes Amendment Act*, 2007 provisions relating to the court process for appointing an adult guardian, a process in which the PGT has an oversight role.

Further new federal legislation which will come into force in January 2016 will impact taxation rates and reporting schedules for many estates and some personal trusts. A proposed provincial *Trustee Act* that would have significant impact on the PGT is also under consideration.

In addition, the PGT is advocating for other law reform that would impact PGT clients. These initiatives, which would particularly benefit children and youth in continuing care of the province, include the following:

- Amendments to the *Infants Act* that would provide transitional support to youth moving into adulthood by allowing the PGT to continue to act as trustee for capable property guardian clients after they reach majority by agreement between the former property guardian client and the PGT;

- Enactment of a modern definition of public guardianship for children and youth so that the authority of the PGT as property guardian for children in care is clearly defined and transparent as is the case for private guardianship under the *Family Law Act*; and
- Extension of property guardianship protection to children and youth receiving services from the province under alternative care arrangements.

D. Furthering employee engagement to improve client service

The PGT delivers an extensive range of complex services to vulnerable British Columbians, with clients including children in continuing care and adults who are mentally incapable of managing their own affairs. The PGT role may be resisted and family conflict is frequently an element with adult clients.

Providing effective services and striving to improve the quality of life for PGT clients in very challenging situations requires staff to play difficult roles. It is also essential that the PGT must maintain public confidence in its services if it is to be effective in fulfilling its mandate. Engaged PGT employees with specialized expertise are the key PGT resource and are critical to providing quality client service and maintaining public support for that service.

Engaging and empowering staff is a PGT strategic goal and the PGT is committed to taking steps to develop motivated, skilled and accountable leaders and staff. It is also committed to providing a safe, healthy, and respectful workplace. During the period covered by this service delivery plan, the PGT will be acting to achieve these objectives, including developing and implementing action plans in response to staff comments in the periodic provincial Work Environment Survey.

The PGT faces numerous challenges in recruiting and retaining skilled employees in the legal, financial, health and social services sectors. Challenges include addressing high caseloads, incorporating heightened regulatory and accountability requirements, responding to client and service partner expectations and competing with other employers who may be offering more attractive salaries and lower caseloads.

During this plan, the PGT will continue to implement a wide range of other measures to increase employee engagement. These include ongoing commitment to a Lean culture as a mechanism to apply staff expertise in improving service through more efficient and effective business processes. The PGT has also implemented an extensive staff training program to ensure that consistent, relevant and ongoing training is available to support staff in delivering complex PGT services. Internal communications have also been enhanced to support staff engagement.

Issues related to attracting and retaining qualified staff are among the top risks that face the organization. Developing engaged employees will be responsive to this risk.

4. OPERATING CONTEXT

The PGT operating environment is affected and will continue to be impacted during the course of this service delivery plan by a range of factors identified below.

- Constraints associated with the outdated PGT information technology infrastructure will continue to pose enterprise risks and impair service delivery until upgraded. These negative impacts affect almost all aspects of PGT operations and service delivery. The PGT has received government approval and capital funding to implement a modern trust accounting system and also plans to then proceed with other supportive technology when funding is secured.

- The PGT operates within a traditional paper based work environment. To provide efficient and effective service, the PGT requires a document management system to mitigate risk and to ensure efficient access to critical client information. This project is included in activities planned as part of implementing the strategic roadmap.

- Demands associated with public, client, stakeholder and service partner expectations about the nature, quality and service delivery models for PGT services continue to evolve. The PGT has embraced a Lean culture to support its continuous improvement, an approach that includes providing Lean training to staff and ensuring that trained Lean Practitioners are available for projects. The PGT is also implementing supportive information technology that is required to meet these evolving service expectations.

- Provincial government administrative controls on activities such as hiring, travel and purchasing have applied to the PGT as part of the broad public service. Managing within these controls has negatively impacted PGT ability to deliver services to clients who are paying for these private services to be provided.

- Global economic conditions impact rates of return for investments and the value of client assets. The PGT's fees are based on the value of client assets under administration and revenue generated is used to fund the cost of client services. Economic downturns negatively impact the PGT's ability to generate revenue for client service. The PGT is continuing a review of fees and commissions to create more efficient long term financial planning.

- A shift in the nature of demand for PGT services has seen a transition from the PGT acting primarily as a fiduciary, providing direct financial management services to clients for their private assets, to a role that includes significant investigatory and regulatory responsibilities. Regulatory services are not funded through corresponding revenue from fees because these services apply to the provincial population at large, only a portion of whom will become PGT clients and thus be subject to fees that support the services.

- Administering client assets has become more complex in that PGT clients represent a diverse and mobile population with assets and family members throughout Canada and the world. Identifying and managing assets increasingly requires staff expertise in accessing electronic financial records and otherwise dealing with the online presence of clients.

- The increase of financial opportunities for specific PGT client groups creates resource pressures for the PGT to take steps to secure such benefits for eligible clients. A key example is that related to grants and bonds associated with federal RDSPs.

- Growing awareness of the incidence and nature of financial abuse of vulnerable adults continues to increase pressure for the PGT to act to respond to allegations of abuse and to facilitate broad community response. The PGT participates in government wide initiatives such as the provincial elder abuse prevention strategy and the review of services to adults with developmental disabilities. It also participates in related initiatives involving community groups, educational institutions, police and municipal organizations.

- The PGT continues to address its need to provide culturally sensitive services to Aboriginal clients and to build effective working relationships with First Nations communities.

- Implementation of First Nations treaties may result in unfunded PGT service demand as services previously administered under federal jurisdiction will fall under the domain of provincial authority.

5. STRATEGIC RISKS AND OPPORTUNITIES

The PGT acts in a broad range of fiduciary, statutory and court ordered roles and maintains an extensive internal control environment to respond to the legal, financial and other risks associated with its duties. The PGT strives to mitigate risk through enhanced processes developed under its enterprise risk management framework (ERM). These risk mitigation strategies include planning and implementing internal controls and other risk management practices determined to be appropriate based on the assessed level of risk, due consideration to resource constraints and risk tolerance levels commensurate with the PGT duty as a fiduciary.

The PGT regularly reassesses its risk environment, including mitigation strategies. While the types and nature of major risk remain generally constant from year to year, their relative importance changes, reflecting changes in environmental factors and mitigation strategies.

Major changes in this plan include a lower risk associated with information technology systems because funding approval has been received to proceed with replacing the obsolete financial system. As in previous years, records management related risk has continued to increase in

significance. The impact of provincial administrative controls has increased risk in many areas and has also led to a new type of risk associated with limits on spending authority.

The following summarizes the most significant specific risks the PGT faces, as identified and assessed through the ERM process in November 2015, and outlines some of the major mitigation strategies. This summary of key risks does not describe all potential risks facing the PGT nor all of the related controls and mitigation strategies.

Topic	Nature of Risk	Major Mitigation Strategies
Records management	Reliable access to current and past client information is necessary to carry out PGT fiduciary duties and could be at risk from ineffective documentation and retention procedures.	The PGT strives to mitigate this risk through staff training and records retention schedules and seeks to implement a document management system in the near future as part of continued development of its information technology infrastructure.
Human resources	Skilled staff are critical to PGT effectiveness in fulfilling its statutory mandate. Ensuring that adequate skilled staff are available could be at risk because of a range of related factors. Human resources concerns accounted for four of the top eleven risks (2, 6, 7, 11).	The PGT strives to mitigate these risks with strategies related to the specific concern.
Human resources – attraction and recruitment of skilled employees	A competitive labour market and provincial government administrative controls may pose a risk to the PGT in recruiting adequate numbers of employees with necessary skills and experience.	The PGT strives to mitigate this risk by promoting its goals and brand to prospective employees and by identifying its fiduciary role in seeking relief from staffing related provincial administrative controls.
Human resources - sufficiency	The PGT would be at risk if it could not recruit or retain adequate numbers of appropriately qualified employees due to constraints imposed by the provincial government.	The PGT strives to mitigate this risk by an ongoing commitment to increasing employee engagement, to enhancing recruitment and retention initiatives and by identifying its fiduciary role in seeking relief from staffing related provincial controls.
Human resources - retention	The PGT is at risk of being unable to retain adequate numbers of qualified employees due to workforce	The PGT strives to mitigate this risk by a focus on increasing employee engagement and increased

Topic	Nature of Risk	Major Mitigation Strategies
	demographics such as retirement, heightened turnover rates related to generational differences and the impact of a competitive labour market.	flexibility in work arrangements.
Human resources - training	The PGT would be at risk if its employees were not sufficiently trained to adequately perform their duties. This could occur because of the coming into force of new legislation which affects PGT services and roles or because of inconsistent core training programs coupled with staff turnover.	The PGT strives to mitigate this risk by implementing a comprehensive training program that includes a corporate training committee, a learning management system and courses that address core training requirements.
Funding sufficiency and spending authority	The PGT would be at risk if provincial administrative controls limited its spending authority so that it was unable to expend its revenue in providing services to clients. The PGT self funds the majority of its expenses through client fees. Unspent revenue at year end is retained in a statutory special account that is not accessible for client service.	The PGT strives to mitigate this risk by careful budgeting and by seeking relief from limits on its spending authority by clarifying its fiduciary role and the nature of its self funding.
External understanding of PGT mandate, roles and responsibilities	There is a risk that the public, service partners and stakeholders may not fully understand or accept PGT roles and responsibilities.	The PGT strives to mitigate this risk through public information materials and public education activities.
Information technology operations/service delivery (excluding document management system)	Adequate, reliable information technology infrastructure and systems are essential to meet PGT business needs. This is currently at significant risk due to an obsolete mission critical financial system that does not meet modern trust accounting standards and for which qualified technical staff are no longer routinely available.	The PGT strives to mitigate this risk to client assets by moving forward aggressively to replace obsolete systems. The PGT has received approval from government for capital funding to implement a modern trust accounting system.

Topic	Nature of Risk	Major Mitigation Strategies
Privacy and freedom of information	The PGT would be at risk if it were unable to adequately protect client privacy or assure service partners that it is a reliable information sharing partner.	The PGT strives to mitigation this risk by applying an information management framework that guides its management of privacy and access issues. These include privacy impact assessments and information sharing agreements as well as continued movement to strengthen PGT records management activities.
Compliance with PGT policies and procedures	There would be a risk if employees were not following PGT policies and procedures.	The PGT seeks to mitigate this risk by providing training on new policies.
Priority setting and capacity planning	The PGT has extensive statutory duties in several program areas and has limited organizational capacity to plan and/or implement new or changing priorities. These may include the need to implement new legislation and other externally determined initiatives and timelines. The PGT would be at risk if it were unable to respond appropriately.	The PGT strives to mitigate this with a project management office that coordinates planning and project activity within both organizational capacity and overall PGT strategic directions.

6. PERFORMANCE MEASURES

A. Benchmarking

The PGT is a unique organization largely without private sector comparators and with limited comparability to public bodies in BC and other jurisdictions. Because of its responsibilities, blend of services and unique legal status, PGT access to generally accepted benchmarks is limited. Public guardian and public trustee agencies in other jurisdictions each have some responsibilities and services or elements in common with the PGT but all have significant differences.

The PGT uses third party benchmarks in assessing the performance of its pooled investment funds.

In accordance with the *Public Guardian and Trustee Act*, the PGT annual performance report is subject to an independent audit to provide third party assurance on the reported results and the PGT is able to make comparisons of its own past performance using this information.

B. Performance Measures

Goal # 1: Optimize client service delivery						
Objectives	**Performance Measures**			**Targets**		
		2014/15 Actual	**2015/16 Target**	**2016/17**	**2017/18**	**2018/19**
1.1 Property and financial interests of PGT clients will be well managed	1.1.1 Percentage of disbursements from children's trusts that are completed within 15 calendar days of request by the guardian or client	99%	90%	90%	90%	90%
	1.1.2 Percentage of critical incident reports in respect of children in continuing care that are reviewed and have action initiated by the PGT within 45 calendar days of receipt	99%	95%	95%	95%	95%
	1.1.3 Percentage of personalized case plans (covering property, effects, legal issues and living arrangements) that are developed and implemented for new adult clients within six months of PGT appointment as committee of estate	93%	80%	80%	80%	80%
	1.1.4 For children and youth where ongoing assistance with day to day maintenance has been approved, personalized expenditure plans will be developed and implemented within 20 calendar days of receiving all decision making information and then annually reviewed	93%	90%	90%	90%	90%
	1.1.5 Percentage of adult client trust receipts processed within five business days	99%	90%	90%	90%	90%
	1.1.6 Percentage of adult client disbursements processed within 15 business days	98%	95%	95%	95%	95%

Goal # 1: Optimize client service delivery						
Objectives	**Performance Measures**			**Targets**		
		2014/15 Actual	**2015/16 Target**	**2016/17**	**2017/18**	**2018/19**
	1.1.7 Physical assets of new deceased estates secured within 15 calendar days of notification of death	84%	75%	75%	75%	75%
	1.1.8 Assets will be entered into the trust accounting system within five business days of receipt of the work order	100%	85%	85%	85%	85%
	1.1.9 Percentage of deceased estate funds that are distributed to intestate successors and beneficiaries rather than transferred to the BC Unclaimed Property Society	94%	85%	85%	85%	85%
	1.1.10 Investment returns for all three pooled funds match or exceed established benchmarks	Three of the three funds met or exceeded their benchmarks	Match or exceed established benchmarks	Match or exceed established benchmarks	Match or exceed established benchmarks	Match or exceed established benchmarks
	1.1.11 Percentage of investment plans subject to review that are completed within the year	99%	95%	95%	95%	95%
1.2 The PGT will deliver high quality client centred services	1.2.1 Percentage of committee of person adult clients who are annually visited by PGT staff	100%	95%	95%	95%	95%
	1.2.2 Percentage of intestate successors and beneficiaries responding to survey who rated administration services for deceased estates as good or very good	97%	85%	85%	85%	85%

Goal # 2: Contribute to a fair and just society						
Objectives	**Performance Measures**			**Targets**		
		2014/15 Actual	**2015/16 Target**	**2016/17**	**2017/18**	**2018/19**
2.1 Personal interests of PGT clients will be protected	2.1.1 Percentage of major health care substitute decisions for adults made within three business days of all relevant information being received	100%	95%	95%	95%	95%
2.2 Statutory protective and monitoring services will be delivered in an appropriate, timely and fair manner	2.2.1 Percentage of proposed minors' settlements $5,000 and over that are reviewed and the parties advised of the PGT position within 60 calendar days once all relevant information has been received	97%	90%	90%	90%	90%
	2.2.2 For minors' settlements under $5,000, the average number of calendar days to review and advise of the PGT position regarding proposed settlements once all relevant information has been received	9.4 days	20 days	20 days	20 days	20 days
	2.2.3 Percentage of cases where, on confirming that the assets of an apparently abused or neglected adult unable to seek support and assistance are at significant risk and in need of immediate protection, protective steps are taken within one business day under section 19 of the *Public Guardian and Trustee Act*	98%	95%	95%	95%	95%
	2.2.4 Percentage of private committee accounts reviewed within six months of receipt	83%	70%	75%	75%	75%

Goal # 2: Contribute to a fair and just society						
Objectives	**Performance Measures**			**Targets**		
		2014/15 Actual	**2015/16 Target**	**2016/17**	**2017/18**	**2018/19**
2.3 The PGT will contribute to public awareness, policy development and law reform initiatives to promote the interests of PGT clients	2.3.1 Lead a consultation with relevant provincial ministries to make recommendations to government regarding enacting a modern statutory definition of public guardianship of minors	NA	NA	Report on progress by March 31, 2017	TBD	TBD
	2.3.2 PGT role explained by PGT representatives at stakeholder and service partner conferences, events and other public education forums	128 presentations	65 presentations	80 presentations	80 presentations	80 presentations

7. FINANCIAL CONTEXT

A. Summary Financial Outlook

This forecast has been prepared on the basis of information available to the PGT as of December 3, 2015 and updated on February 16, 2016 to align with Budget 2016 allocations to the PGT. Any changes that may occur after that date are not included.

The following financial assumptions have been included:

- The amounts for 2016/17 and 2017/18 reflect anticipated operations except as noted below. The amounts for 2018/19 are flatlined.

- The Seventeenth BCGEU Master Agreement has a five year term commencing April 1, 2014 and expiring March 31, 2019 which provides rate increases of 5.5% over the term of the agreement. It also provides the potential for Economic Stability Dividend (ESD) rate increases totalling 2% over the term of the agreement. The ESD rate increases are uncertain and not reflected in the PGT salary forecast, except for the 0.45% ESD rate increase that takes effect in February 2016. The confirmed incremental salary rate increases of 0.45% in February 2016, 0.5% in April 2016, 1% in February 2017, 0.5% in April 2017, and 1% in February 2018 have been included in the PGT salary forecast.

- The collective agreement between the Province and the BC Crown Counsel Association has a 12 year term commencing April 1, 2007 and expiring March 31, 2019 which provides an incremental rate increase of 1.27% each year in addition to percentage compensation parity with the Provincial Court Judiciary. The incremental salary rate increases of 2.77% in April 2016 and 1.27% in April 2017 have been included in the PGT salary forecast.

- Salary projections for non union management staff have remained constant.

- PGT fees earned under the *Public Guardian and Trustee Fees Regulation* are recognized in this report as external recoveries from fees.

- Due to uncertainties surrounding the nature and timing of legislation such as proclamation and enactment, there has been no allowance for the financial implications resulting from implementation of:

    - *Adult Guardianship and Planning Statutes Amendment Act, 2007* provisions relating to the court process for appointing an adult guardian; and

    - the *Health Statutes Amendment Act, 2007* that will repeal and replace Part 3 of the *Health Care (Consent) and Care Facility (Admission) Act* and introduce a consent scheme for admission to care facilities in BC.

The PGT is assigned new statutory duties under the proposed legislation and the related financial implications for the PGT will have to be addressed prior to implementation.

- PGT voted funding is provided in accordance with amounts established by the Ministry of Justice.

- Centralized overhead costs provided by other government entities, and not paid by the PGT, include certain financial and administrative services, post employment benefits and office and warehouse facilities. These centralized costs are estimated at over $3 million per year and are not reflected in this forecast.

- The PGT has received approval to proceed with the replacement of its legacy trust accounting system. It is anticipated that most of the design and implementation work will take place in 2016/17 with implementation the following year. Operational costs to support the project are included in the forecast.

- Amortization expense reflects annual base capital funding of $0.363 million, plus costs capitalized by the Office of the Chief Information Officer and transferred to the PGT on implementation of the new trust accounting system.

B. Financial Forecast for the year ending March 31, 2017

(Expressed in thousands of dollars)

	Estate and Trust Services				Public Services **			
	Adult Trust Services	Estate and Personal Trust Services	Child Trust Services	Subtotal	Adult Services	Child Services	Subtotal	Total
External recoveries from fees								
Commissions	5,101	3,530	923	9,554	-	22	22	9,576
Asset management fees	3,455	1,428	1,171	6,054	-	20	20	6,074
Estate liaison administration fees	576	-	-	576	-	-	-	576
Heir tracing fees	-	119	-	119	-	-	-	119
Other	240	2	-	242	543	536	1,079	1,321
Total external recoveries from fees	9,372	5,079	2,094	16,545	543	578	1,121	17,666
Operating Expenses								
Salaries and benefits	9,389	3,481	1,344	14,214	3,767	3,711	7,478	21,692
Computer systems and support	598	222	228	1,048	293	305	598	1,646
Other operating and administrative costs	500	147	90	737	242	246	488	1,225
Client expenditures	524	155	5	684	43	25	68	752
Professional services	197	78	44	319	63	64	127	446
Amortization	150	51	21	222	53	47	100	322
Legal services	46	2	2	50	95	105	200	250
Building occupancy	36	32	(9)	59	35	34	69	128
Total operating expenses	11,440	4,168	1,725	17,333	4,591	4,537	9,128	26,461
Net external recovery (expense) *	(2,068)	911	369	(788)	(4,048)	(3,959)	(8,007)	(8,795)
Voted funding from the Province of British Columbia								8,795
Balance								-
Capital Expenditures								363

** Does not include deduction for centralized overhead costs paid and expensed by other government entities for PGT operating costs including certain financial and administrative services, post-employment benefits, and office and warehouse facilities.*

*** Adult Services include Assessment and Investigation, Temporary Substitute Decision Making, Committee of Person, Private Committee, and Other Adult Legal Services*
Child Services include Property Guardian, Grant Application Reviews, Infant Settlement and Other Statutory Reviews, and Litigation Guardian.

C. Financial Forecast for the year ending March 31, 2018

(Expressed in thousands of dollars)

	Estate and Trust Services				Public Services **			
	Adult Trust Services	Estate and Personal Trust Services	Child Trust Services	Subtotal	Adult Services	Child Services	Subtotal	Total
External recoveries from fees								
Commissions	5,075	3,511	925	9,511	-	22	22	9,533
Asset management fees	3,554	1,455	1,205	6,214	-	20	20	6,234
Estate liaison administration fees	563	-	-	563	-	-	-	563
Heir tracing fees	-	122	-	122	-	-	-	122
Other	240	3	-	243	545	544	1,089	1,332
Total external recoveries from fees	9,432	5,091	2,130	16,653	545	586	1,131	17,784
Operating Expenses								
Salaries and benefits	9,420	3,492	1,349	14,261	3,779	3,721	7,500	21,761
Computer systems and support	487	178	155	820	219	221	440	1,260
Other operating and administrative costs	511	150	91	752	247	251	498	1,250
Client expenditures	524	155	5	684	44	26	70	754
Professional services	193	77	44	314	62	63	125	439
Amortization	411	140	59	610	146	127	273	883
Legal services	47	2	2	51	97	107	204	255
Building occupancy	25	28	(11)	42	31	29	60	102
Total operating expenses	11,618	4,222	1,694	17,534	4,625	4,545	9,170	26,704
Net external recovery (expense) *	(2,186)	869	436	(881)	(4,080)	(3,959)	(8,039)	(8,920)
Voted funding from the Province of British Columbia								8,920
Balance								-
Capital Expenditures								363

** Does not include deduction for centralized overhead costs paid and expensed by other government entities for PGT operating costs including certain financial and administrative services, post-employment benefits, and office and warehouse facilities.*

*** Adult Services include Assessment and Investigation, Temporary Substitute Decision Making, Committee of Person, Private Committee, and Other Adult Legal Services*
Child Services include Property Guardian, Grant Application Reviews, Infant Settlement and Other Statutory Reviews, and Litigation Guardian.

D. Financial Forecast for the year ending March 31, 2019

(Expressed in thousands of dollars)

	Estate and Trust Services				Public Services **			
	Adult Trust Services	Estate and Personal Trust Services	Child Trust Services	Subtotal	Adult Services	Child Services	Subtotal	Total
External recoveries from fees								
Commissions	5,075	3,511	925	9,511	-	22	22	9,533
Asset management fees	3,554	1,455	1,205	6,214	-	20	20	6,234
Estate liaison administration fees	563	-	-	563	-	-	-	563
Heir tracing fees	-	122	-	122	-	-	-	122
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Total external recoveries from fees	9,432	5,091	2,130	16,653	545	586	1,131	17,784
Operating Expenses								
Salaries and benefits	9,420	3,492	1,349	14,261	3,779	3,721	7,500	21,761
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Building occupancy	25	28	(11)	42	31	29	60	102
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Net external recovery (expense) *	(2,186)	869	436	(881)	(4,080)	(3,959)	(8,039)	(8,920)
Voted funding from the Province of British Columbia								8,920
Balance								-
Capital Expenditures								363

** Does not include deduction for centralized overhead costs paid and expensed by other government entities for PGT operating costs including certain financial and administrative services, post-employment benefits, and office and warehouse facilities.*

*** Adult Services include Assessment and Investigation, Temporary Substitute Decision Making, Committee of Person, Private Committee, and Other Adult Legal Services*
Child Services include Property Guardian, Grant Application Reviews, Infant Settlement and Other Statutory Reviews, and Litigation Guardian.

E. Special Account Summary

(Expressed in thousands of dollars)

	Public Accounts	Estimates	Service Delivery Plan		
	2014/15	2015/16	2016/17	2017/18	2018/19
Special Account Beginning Balance	**$ 26,708**	**$ 26,792**	**$ 26,792**	**$ 26,792**	**$ 26,792**
Operating Expenses	(27,228)	(25,687)	(26,461)	(26,704)	(26,704)
External Recoveries from Fees	18,519	17,110	17,666	17,784	17,784
Transfer from Ministry Vote	8,793	8,577	8,795	8,920	8,920
Net Recovery (Expense)	84	0	0	0	0
Special Account Ending Balance	**$ 26,792**	**$ 26,792**	**$ 26,792**	**$ 26,792**	**$ 26,792**

8. CONTACT INFORMATION

Public Guardian and Trustee

Vancouver Office
Suite 700 – 808 West Hastings Street
Vancouver, British Columbia V6C 3L3
Telephone: 604.660.4444
Fax: 604.660.0374

Vancouver Island Office
1215 Broad Street
Victoria, British Columbia V8W 2A4
Telephone: 250.356.8160
Fax: 250.356.7442

Interior North Office
1345 St. Paul Street
Kelowna, British Columbia V1Y 2E2
Telephone: 250.712.7576
Fax: 250.712.7578

For more information:
Visit www.trustee.bc.ca or email: mail@trustee.bc.ca

Toll free calling is available through Service BC. After dialing the appropriate number for your area (below), request to be transferred to the Public Guardian and Trustee (regular office hours 8:30am - 4:30pm, Mon-Fri).

Toll free

Vancouver	604.660.2421
Victoria	250.387.6121
Elsewhere	800.663.7867