

Public Guardian and Trustee of British Columbia

Service Delivery Plan

April 1, 2022–March 31, 2025

December 17, 2021



To: The Honourable David Eby, Q.C.
Attorney General and Minister responsible for Housing

I have the honour of delivering this Service Delivery Plan for the Public Guardian and Trustee in accordance with the provisions of s. 22 (1) of the *Public Guardian and Trustee Act*.

This plan covers the period April 1, 2022 to March 31, 2025. It has been prepared under my direction and all material fiscal assumptions and policy decisions as of December 17, 2021 have been considered in preparing it. I am accountable for the basis on which the plan has been prepared.

_____	December 17, 2021
Dana Kingsbury	_____
Public Guardian and Trustee	Date

To: Dana Kingsbury
Public Guardian and Trustee

Pursuant to s. 22 (1) of the *Public Guardian and Trustee Act*, I approve the Service Delivery Plan 2022-2025 for the Public Guardian Trustee.

_____	March 29, 2022
Attorney General and Minister responsible for Housing	_____
	Date

Pursuant to s. 22 (3) of the *Public Guardian and Trustee Act*, the attached Service Delivery Plan 2022-2025 for the Public Guardian and Trustee has been approved by Treasury Board.

_____	_____
Chair of Treasury Board	Date

I am pleased to present the 2022-2025 Service Delivery Plan of the Public Guardian and Trustee (PGT) for the period April 1, 2022 to March 31, 2025. This period marks the next stage in the continual transformation of the PGT. Though service delivery continues to evolve, the mandate of the PGT remains committed to protecting the legal and financial interests of children under the age of 19, administering the estates of deceased or missing persons and protecting the legal, financial, personal and health care interests of adults who require assistance with decision making.

Continuous improvement activities have long been embedded in PGT culture and will remain a key focus over the course of this service delivery plan. As the world we live in changes and becomes more complex, the PGT too must continue to adapt and evolve its service approaches. Providing British Columbians with digital service options will be a long awaited improvement. Clients and members of the public expect modern organizations to provide the same online services they experience in other aspects of their lives. Providing access to improved information online and digital services will also be more effective and efficient.

Earlier this year, internal review processes identified that investment actions for a small number of PGT clients were delayed leading to some individuals missing potential investment returns. Starting with some immediate improvements and the support of external experts, we are reviewing our investment services to ensure we provide the best investment services for our clients in the most effective and efficient manner possible.

Citizens' service expectations extend beyond technology. Services need to be client centred, respectful, fair and responsive to facilitate optimal outcomes for those we serve. We will continue to ensure staff are supported with training and procedures that emphasize collaboration and fair processes to support and create a holistic service experience for clients.

Over the past several years, the PGT has contributed to meaningful progress on truth and reconciliation as expressed in our *Seeking Truth, Pursuing Reconciliation Strategy*. I look forward to the next part of our truth and reconciliation journey where we will continue to build connections with our Indigenous partners and continue to better understand the truth of Indigenous Peoples' experiences in Canada.

The PGT, like other organizations is learning to live with the COVID-19 pandemic. Taking advice from the Public Service Agency and the Provincial Health Office, the PGT has adapted operations to ensure service delivery continues while we adapt our traditional in-office operations to a more flexible model that includes remote work options and will ultimately lead to more suitable locations, spaces and styles of work to better support client service. The PGT will develop a Leading Workplace Strategy that will consider client and staff needs.

Historically, the PGT has advocated for legislative reform that positively aligns with the interests of PGT clients. Part 3 of the *Adult Guardianship Act* was primarily targeted to serve the interests of older adults. Now younger adults, often with multiple diagnosis and health challenges, are increasingly being served under this legislation. This legislation requires review and recommendations for updates to ensure that all vulnerable adults receive the protections that are needed with respect to their legal and financial interests.

This is the first service delivery plan for which I am responsible as the Public Guardian and Trustee. I look forward to building the opportunities outlined in this plan, continuing to deliver on the mandate of the PGT and serving our clients well.

Dana Kingsbury

Public Guardian and Trustee

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The Public Guardian and Trustee (PGT) serves vulnerable British Columbians by providing substitute financial, legal and personal decision making services. The PGT also monitors the financial, legal and in some cases, personal decision making of other substitute decision makers. The majority of PGT clients are children (including those in continuing care of the Province) and adults, whose legal or mental incapacity makes them unable to protect their own legal and financial interests. The PGT also administers estates of deceased and missing persons as well as personal trusts. PGT responsibilities span the legal, financial, health and social services sectors.

The PGT currently has 277 base full time equivalent employee positions. It served approximately 26,100 clients during 2020-2021 and administered over \$1.2 billion of client assets as of March 31, 2021. The PGT delivers service from offices in Vancouver, Victoria and Kelowna.

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 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; and makes or appoints others to make health care or care facility admission decisions as a temporary substitute decision maker.

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; provides services to secure and maintain client physical assets; and agrees to act as executor under a will in appropriate circumstances and follows up with the will maker periodically to ensure the will is current and up to date.

Legal Services

Provides advice to the PGT with respect to client and corporate matters; fulfills certain statutory obligations of the PGT; administers information and privacy requests; and oversees the internal decision review process.

Client Finance and Administrative Services

Provides client financial services including receipt and disbursement processing, asset and liability record keeping, investment management and tax filings; manages corporate finances including budgeting, forecasting, transaction processing and reporting; maintains facilities and central administrative functions; and oversees internal controls.

Corporate Projects and Strategic Operations

Provides corporate services including strategic planning and project management; leads policy development and administration; conducts organizational performance planning and reporting; develops corporate training; facilitates internal and external communications; provides information technology services; and coordinates management information, research and evaluation.

A. 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

Hospital Act

Infants Act

Insurance Act

Insurance (Vehicle) Act

Limitation Act

Marriage Act

Patients Property Act

Power of Attorney Act

Public Guardian and Trustee Act

Representation Agreement Act

Trust and Settlement Variation Act

Trustee 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 audited performance information.

B. 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 Dana Kingsbury, who was appointed effective May 1, 2021. 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. The Ministry of Attorney General has responsibility for the development of the legislation creating the PGT and many of the statutes under which the PGT operates.

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 operational executive 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 independent submissions when the property or financial interests of minors, adults with legal disabilities or estates are at issue.

Under the *Public Guardian and Trustee Act*, the PGT is subject to stringent public accountability provisions. These include requirements for annual independent financial statement audits of the PGT Operating Account and of the Trusts and Estates Administered by the PGT, 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.

C. Financing Structure

The PGT Operating Account is established as a Special Account in the general fund of the provincial Consolidated Revenue Fund. Operating expenses are funded by a combination of PGT fees 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. PGT fees include capital commissions, income commissions and asset management fees as well as flat fees for specific statutory services.

The PGT self funds a large percentage (68% in 2020-2021) of its actual operating expenses through fees charged on client income and assets with supplementary voted funding that supports public services such as regulatory and oversight activities. Any operating surplus at year end is retained in the Special Account and is not accessible to the PGT for spending in subsequent years without Treasury Board approval.

D. Clients, Participants and Service Partners

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

Primary Client Groups

Many PGT clients are persons who have not yet reached the age of majority or who are vulnerable due to legal incapacity arising from diseases of aging, mental health issues, brain injury, developmental disabilities or being a minor. Clients include:

- Children in continuing care of the Province
- Children with trust funds
- Former children in continuing care receiving post majority support services
- Children whose guardians wish to settle a claim for damages on behalf of their child
- Adults with cognitive impairments due to brain injury, developmental disability, diseases of aging and mental health issues who require assistance with decision making
- Adults requiring temporary substitute decision making for health care decisions and/or consent to care facility admission
- Vulnerable adults who may be experiencing abuse, neglect or self neglect
- Intestate successors and beneficiaries of estates of deceased or missing persons
- Beneficiaries of personal trusts

Key External Relationships

Clients are at the core of all PGT activity. The PGT liaises with and works in partnership with a broad range of individuals and organizations in helping clients meet their needs. These relationships include:

- Family and friends of clients
- Community groups and non-profit organizations
- Indigenous Peoples, Nations and organizations
- Provincial government ministries
- Public service partners with statutory authority
- British Columbia Courts
- Law Society of British Columbia and other organizations of legal professionals
- Government of Canada departments and agencies
- BC Investment Management Corporation
- Insurance Corporation of BC
- BC Unclaimed Property Society
- Other public guardians and trustees across Canada

Key Private Sector Providers

The PGT works with private sector service providers in meeting its mandate to protect the personal, legal and financial interests of clients. These include:

- Private service providers such as care facilities, funeral service providers and personal attendants
- Personal service providers
- Financial institutions
- Medical and social services professionals
- Lawyers
- Accountants
- Insurance providers
- Real property managers
- Genealogists and heir tracers
- Private investment managers

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.

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.

The PGT delivers approximately 50 different statutory functions under 25 statutes. These fall under one of two program areas:

- A. Trust and estate services; or
- B. Public services.

A. Trust and Estate Services

Trust and estate services include services in which the PGT represents the private interests of its clients and manages their financial and legal affairs. As a fiduciary, the PGT is responsible for making substitute decisions on behalf of vulnerable citizens of British Columbia who require assistance or protection because they are under a legal disability due to minority or mental incapability. The PGT also acts as a fiduciary in the administration of trusts and estates.

The PGT has a legal duty of undivided loyalty to the clients for whom the PGT serves as a fiduciary. The PGT must protect the interests of these clients even when they are at odds with those of government. This private role is reflected in the total or high level of cost recovery for trust and estate services. The principal beneficiaries of these services are the 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. A user pay approach underlies the fees charged for these services. In 2020-2021, PGT trust and estate services accounted for \$22.25 million or 67% of total PGT costs and produced \$21.89 million or 96% of total self generated recoveries from fees.

Trust and estate services are comprised of the following primary business lines:

i. Administering property of clients

Under certain legislation, the PGT is bound by fiduciary obligations to protect and administer property on behalf of clients. 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 securing and distributing trust assets. In planning and implementing these activities, the PGT consults with clients, family, friends and support networks to better understand the client's situation.

ii. 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 manages 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.

B. Public Services

Public services include protective statutory monitoring or oversight services that support vulnerable persons. 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 makers.

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 2020-2021, PGT public services accounted for \$11.08 million or 33% of total PGT costs and produced \$0.85 million or 4% of total self generated recoveries from fees.

Public services are centred on the following primary business lines:

i. Protecting persons under legal disability by making decisions 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 children under the age of majority 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 of mismanagement or abuse and review accounts of private committees.

ii. Making personal, care facility admission and health care decisions

The PGT makes or appoints other substitute decision makers to make health care and care facility admission decisions on behalf of persons who are mentally incapable of providing consent to treatment and who have no one authorized to make personal, health care and/or care facility admission decisions on their behalf. 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 and client wellness is promoted.

iii. 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 other participants and to inform the public about client related issues. For example, the PGT provides public information directed at identifying and deterring financial abuse of vulnerable adults to protect the public as well as to limit growth in demand for PGT investigative and committee services.

The PGT seeks to leverage other public education resources to achieve maximum efficiency when communicating with clients, service partners, key participants and the public. Public education activities may include producing publications and other information materials, making presentations and providing additional information through the PGT website.

iv. 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 consultation 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.

Seven major values underpin PGT work and are reflected in all aspects of PGT performance:



Client Centred Service

We constantly strive to provide quality service to our clients.



Openness

We demonstrate responsibility and transparency to clients, government and the public through annual statutory public reporting on all aspects of our performance.



Teamwork

We work with one another and with service partners in striving for seamless service delivery.



Integrity

We act in accordance with the highest ethical, legal and personal standards.



Innovation

We challenge ourselves to seek new and improved ways to deliver service and assist clients.



Respect

We treat clients, family and friends in a courteous, respectful manner.



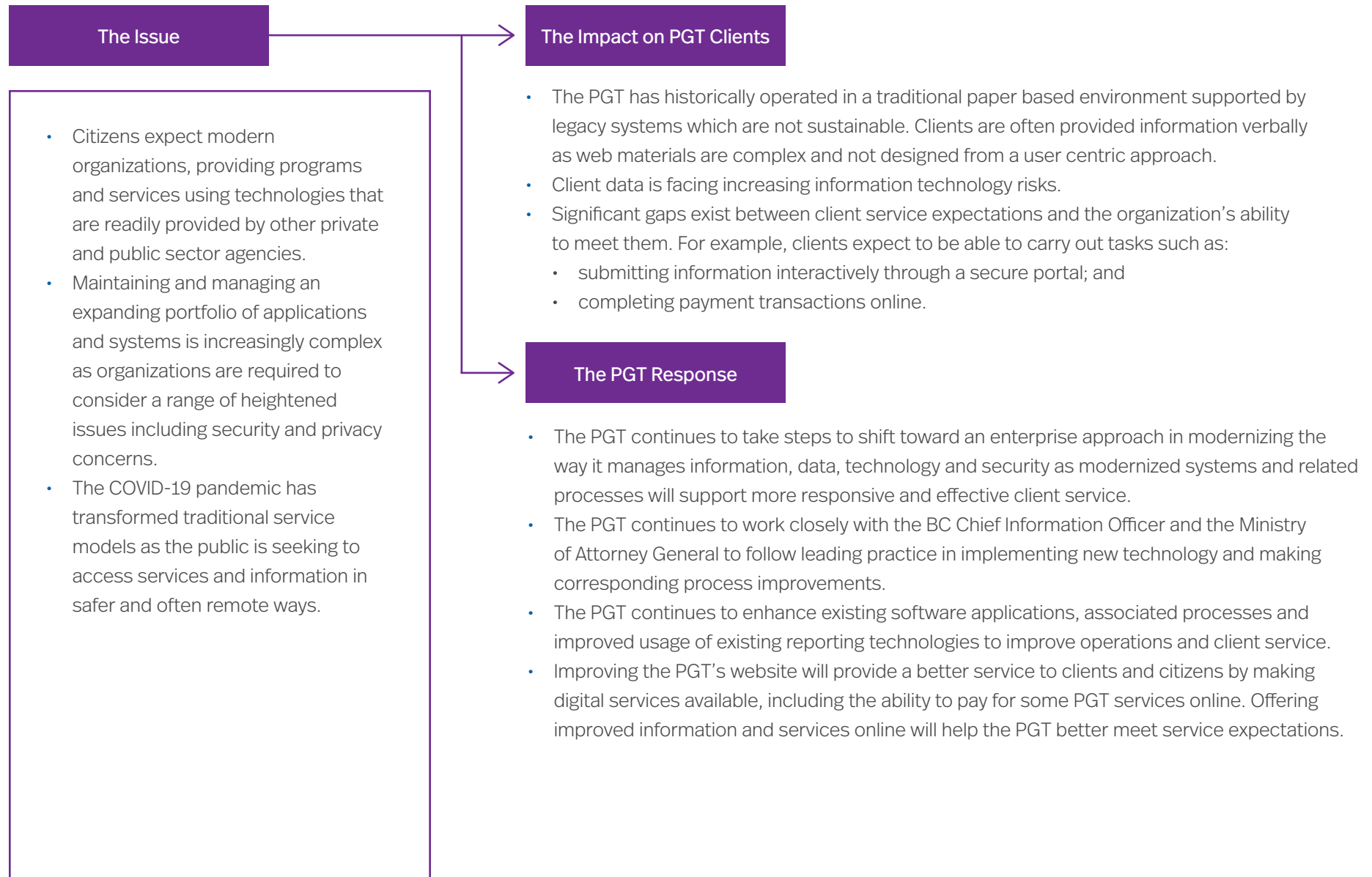
Staff Support

We acknowledge staff as our greatest resource and recognize and appreciate their expertise, professionalism and commitment.

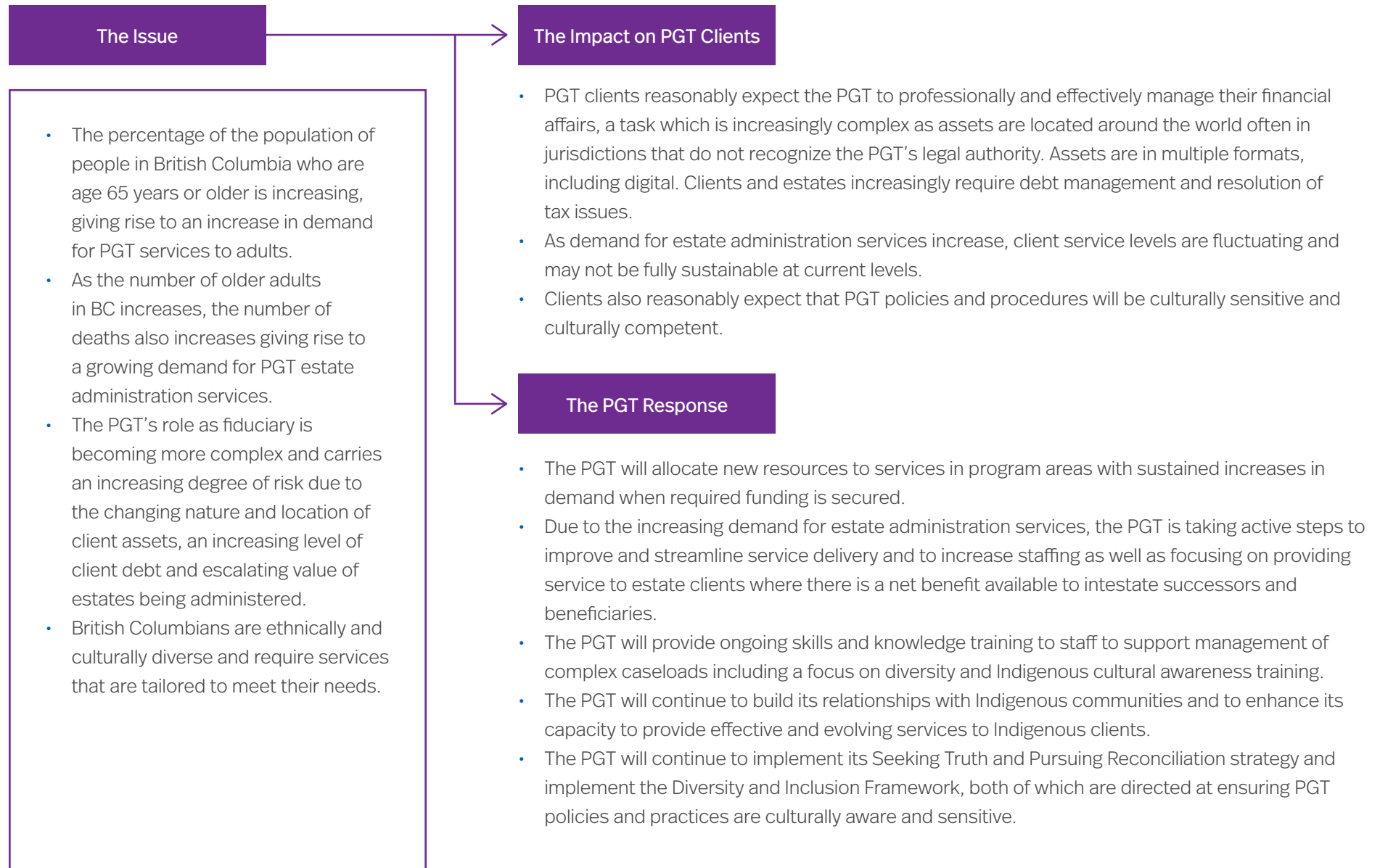
Several broad challenges and issues continue to dominate the PGT's strategic context. In an environment impacted by an ongoing global pandemic, these issues demand a considered response from the PGT to mitigate the ongoing impact on our clients:

- Supporting client service through technology improvements;
- Responding to changing demographics;
- Adapting to changing service expectations;
- Focusing on employee engagement; and
- Advocating for and responding to legal reform.

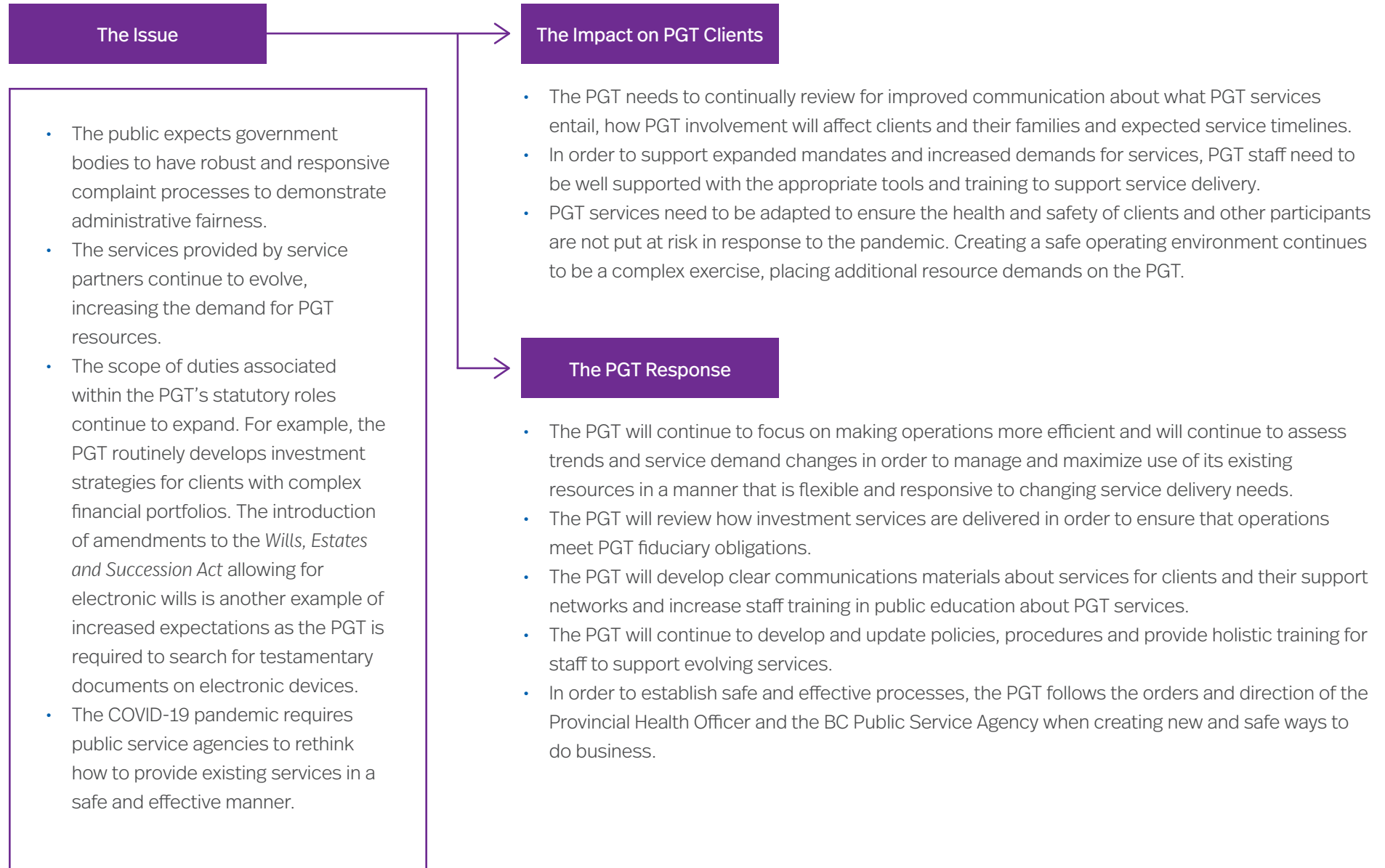
A. Supporting Client Service Through Technology Improvements



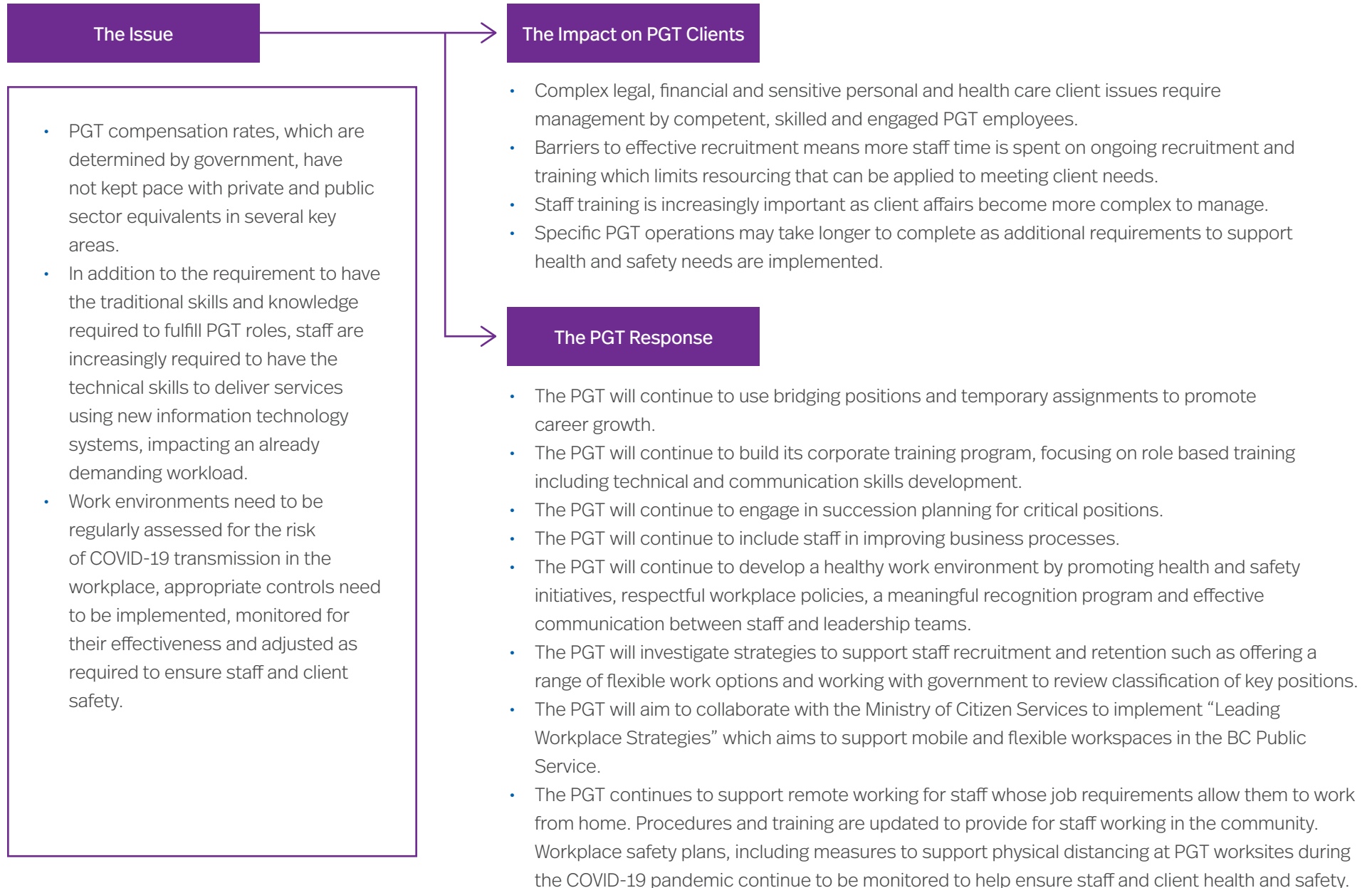
B. Responding to Changing Demographics



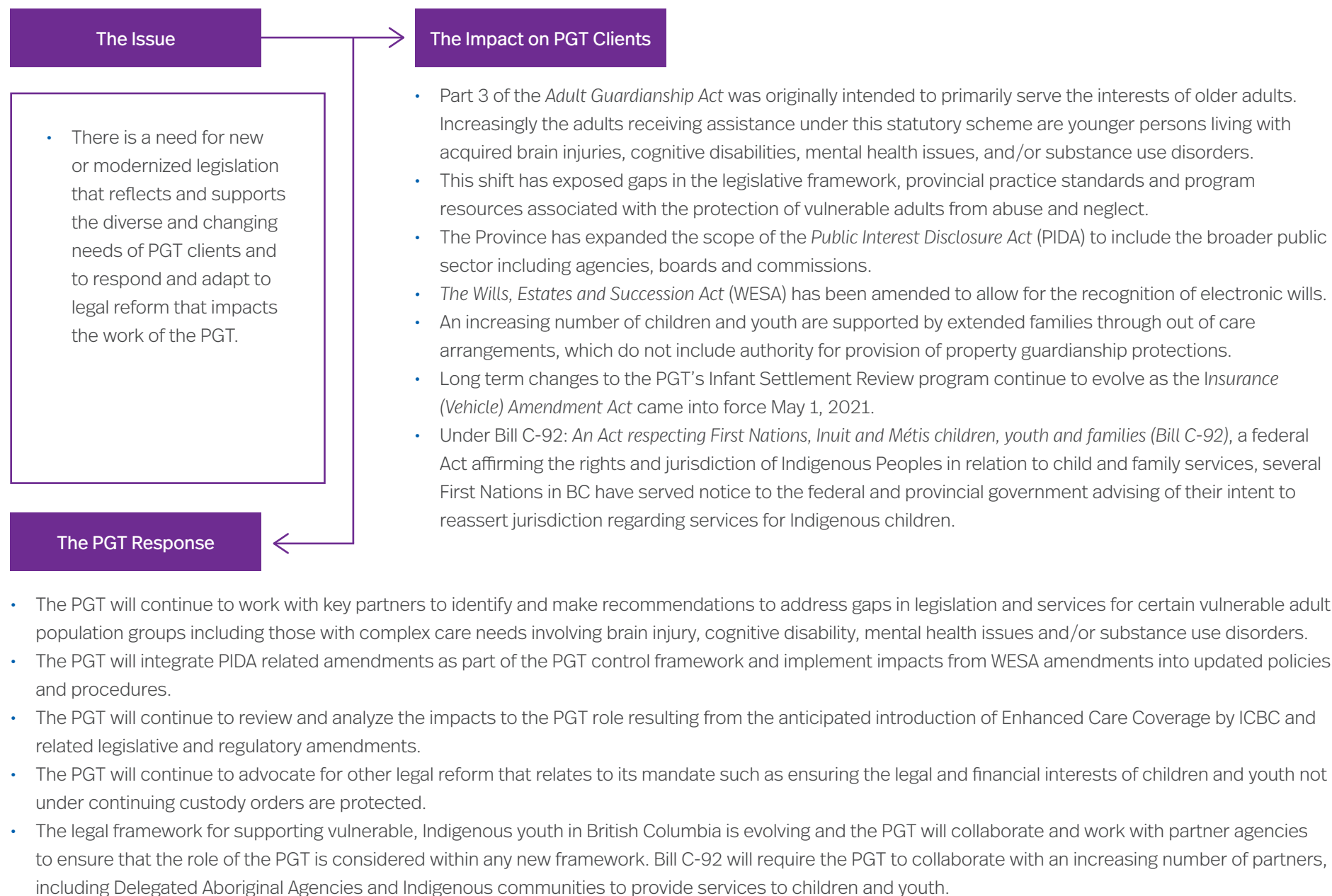
C. Adapting to Changing Service Expectations



D. Focusing on Employee Engagement



E. Advocating for and Responding to Legal Reform



The PGT 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, resource constraints and risk tolerance levels commensurate with the PGT's 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 varies, reflecting changes in environmental factors and mitigation strategies.

The risk associated with training and non-compliance with PGT policies and procedures is now rated as the highest risk as feedback from staff and internal quality assurance reviews indicate a more integrated training and procedural approach is needed. The highest rated risk from last year, sufficiency of internal reporting, continues to increase in terms of risk level as additional reporting needs continue to be identified.

The following page summarizes the most significant specific risks within the PGT's ability to effectively mitigate, as identified and assessed through the ERM process conducted in September 2021 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.

Risk	Nature of Risk	Major Mitigation Strategies
Training and non-compliance with PGT policies and procedures	Risk that PGT's employees are not sufficiently trained to adequately perform their duties.	Further integrate training, policy and procedure development to reflect a more holistic approach for supporting staff. The PGT will continue to support role based training and the use of more flexible training and procedural resources moving forward to meet operational needs.
Workload impacting employee engagement	Risk that PGT employees are not effectively engaged due to a very high workload which can impact client service.	Create ongoing recruitment processes to maximize staffing resources, provide additional resources in specific service areas facing increased demands, improve work tools, promote health and wellness activities and resources to promote staff resiliency and continually pursue efficiency improvements.
Sufficiency of human resources	Risk that PGT cannot recruit or retain adequate numbers of appropriately qualified employees due to constraints such as non-competitive compensation levels for key positions.	Enhance recruitment and retention initiatives, improve training programs, develop succession plans and work with the Public Service Agency to develop new strategies for achieving more competitive compensation rates and provide flexible work arrangements.
Sufficiency of internal reporting	Risk of current reporting capacity being insufficient to fully meet current and future operational demands.	Continue to build and expand PGT information management infrastructure, pursue business intelligence capabilities and develop additional internal reporting tools while maximizing benefit from existing reporting infrastructure.
Priority setting and capacity planning	Risk that the PGT has inadequate capacity planning and is committing to various priorities and may lack capacity to deliver on those priorities.	Continue with rigorous business planning processes that prioritize current and new initiatives within organizational capacity and the overall strategic direction of the organization.

A. Overview

PGT strategic goals, as described in this service delivery plan, focus broadly on how the PGT achieves its mandate. Each strategic goal includes objectives which focus more specifically on what the PGT intends to achieve. 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.” The “other measures” by which performance is assessed is discussed throughout this service delivery plan. All aspects of the 2022-2025 Service Delivery Plan support the PGT in achieving these strategic goals. The PGT strategic goals are as follows:

1. Optimize client service delivery;
2. Contribute to a fair and just society;
3. Achieve success through relationships;
4. Demonstrate accountability and transparency; and
5. Engage and empower staff.

For the past several years, the PGT has worked to enhance its capacity to draw performance results from its information technology systems and now most reports on individual performance measures are drawn from PGT systems.

Starting in 2022-2023, the PGT will:

- Initiate a review of the PGT approach to performance reporting as reported in service delivery plans and annual reports to ensure measures are client centred and cost effective. Existing efforts to develop new individual measures, such as the replacement to a previous measure on securing real property for new deceased estates will be placed on hold until this broader review is complete;
- Maintain the target for the investment plans and reviews measure (1.1.4) at 90% for all three years of this plan, allowing for service improvements to be considered as part of the overall review of investments services (the target for this measure was originally scheduled to be increased to 95% in 2022/2023 under the previous service delivery plan);
- Simplify the wording for the adult disbursements measure (1.1.9) to clarify payments to clients are also included in the measure (no actual change to the scope of the measure or the target itself); and
- Increase the target number of presentations for measure 2.3.2 as the PGT has been able to successfully transition to presenting to clients and service partners virtually.

The performance measurement framework on pages 23 through 27 provides additional detail about the performance measures.

B. Benchmarking

The PGT is a unique organization largely without private sector comparators and with limited comparability to public bodies in British Columbia 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.

Goal # 1: Optimize client service delivery						
Objectives	Performance Measures			Targets		
		2020/21 Actual	2021/22 Target	2022/23	2023/24	2024/25
1.1 Property and financial interests of PGT clients will be well managed	1.1.1 Percentage of deceased estate funds that are distributed to intestate successors and beneficiaries rather than transferred to the BC Unclaimed Property Society	98%	85%	85%	85%	85%
	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 30 calendar days of receipt	98%	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	88%	85%	85%	85%	85%
	1.1.4 Percentage of investment plans and reviews completed prior to specified due date	94%	90%	90%	90%	90%

Goal # 1: Optimize client service delivery						
Objectives	Performance Measures			Targets		
		2020/21 Actual	2021/22 Target	2022/23	2023/24	2024/25
1.1 Property and financial interests of PGT clients will be well managed	1.1.5 Investment returns for all three pooled funds match or exceed established benchmarks	Three of the three funds met or exceeded their benchmarks at March 31, 2021	Match or exceed established benchmarks	Match or exceed established benchmarks	Match or exceed established benchmarks	Match or exceed established benchmarks
	1.1.6 Assets will be entered into the trust accounting system within five business days of receipt of the work order	99%	95%	95%	95%	95%
	1.1.7 Percentage of disbursements on behalf of children and youth processed within 30 calendar days of request	91%	90%	90%	90%	90%
	1.1.8 Percentage of disbursements on behalf of adult clients processed within 30 calendar days	95%	90%	90%	90%	90%
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	94%	90%	90%	90%	90%

Goal # 2: Contribute to a fair and just society						
Objectives	Performance Measures			Targets		
		2020/21 Actual	2021/22 Target	2022/23	2023/24	2024/25
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	99%	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 that are reviewed and the parties advised of the PGT position within 60 calendar days once all relevant information has been received	N/A	90%	90%	90%	90%
	2.2.2 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 <i>Public Guardian and Trustee Act</i>	98%	95%	95%	95%	95%
	2.2.3 Percentage of private committee accounts reviewed within six months of receipt	78%	75%	75%	75%	75%

Goal # 2: Contribute to a fair and just society						
Objectives	Performance Measures			Targets		
		2020/21 Actual	2021/22 Target	2022/23	2023/24	2024/25
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 Prepare a discussion paper reviewing the difference in roles between personal and property guardianship within BC's child protection system and explaining why the difference matters	N/A	N/A	Discussion paper posted to PGT website by March 31, 2023	TBD	TBD
	2.3.2 PGT role explained by PGT representatives at service partner conferences, events and other public education forums	59 presentations	50 presentations	80 presentations	105 presentations	105 presentations

Goal # 3: Achieve success through relationships	
Objectives	Performance Measures
3.1 Build relationships and understanding of roles with clients and service partners 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 community initiatives.

Goal # 4:

Demonstrate accountability and transparency

Objectives	Performance Measures
4.1 Provide meaningful information to clients, service partners and the public	Assessment - All of 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 and enhancing supportive information technology and advocating for legal reform in support of client financial and legal interests are major strategic approaches, as is the redevelopment of the PGT website. The new online platform will provide clients with the information they seek more effectively. The PGT has a strong accountability framework that includes an enterprise risk management framework and independently audited public reporting on performance and operations.

Goal # 5:

Engage and empower staff

Objectives	Performance Measures					
5.1 Develop motivated, skilled and accountable leaders and staff	Assessment - The PGT approaches this goal from a number of perspectives including the performance measure listed below. These approaches include building a strong corporate training program, planning for and responding to employee engagement surveys, continuing support for a Lean culture and applying risk mitigation strategies to ensure the PGT is appropriately staffed.					
	Performance Measures			Targets		
		2020/21 Actual	2021/22 Target	2022/23	2023/24	2024/25
	5.1.1 Percentage of existing PGT staff that completed at least 10 hours of client service related learning	96%	85%	90%	90%	90%

A. Summary Financial Outlook

This forecast has been prepared on the basis of information available to the PGT as of December 17, 2021 and reflects the following facts and assumptions:

General

- The amounts for 2022-2023 and 2023-2024 reflect anticipated operations except as noted below. The amounts for 2024-2025 are flatlined.
- PGT voted funding from the Province of British Columbia represents a sub vote transfer from the Ministry of Attorney General.
- 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.

Legislative changes

- The *Insurance (Vehicle) Amendment Act* came into force on May 1, 2021, and replaced the previous system of motor vehicle accident injury compensation with an enhanced care framework. Over time, this is expected to reduce the number of settlements the PGT is statutorily required to review under the *Infants Act*. A reduction in fee recoveries due to the change is included in this financial forecast and is estimated at \$0.057 million for 2022-2023 and \$0.195 million thereafter.

Expense recoveries

- PGT fees earned under the *Public Guardian and Trustee Fees Regulation* are recognized in this report as external recoveries from fees.
- Operating expenses include a deduction for cost recoveries, which are expenses initially paid from the PGT Operating Account and later recovered from client trust accounts, estimated at \$0.335 million for 2022-2023 and \$0.342 million thereafter. These cost recoveries are recognized as External Recoveries in the British Columbia Budget Estimates.

Salaries and benefits

- There are 295 permanent full time equivalent base employee positions.
- Benefits have been included at 25.4% of salaries throughout the period.
- The Eighteenth BCGEU Main Agreement expires March 31, 2022. Estimated salary rate increases of 2% per year have been included in the PGT salary forecast.
- Treasury Board Order No. 2020-0603 approved salary rate increases for legal counsel staff over the three year period ending March 31, 2022. Estimated increases of 2% per year have been included in the PGT salary forecast.
- Estimated salary rate increases for non-union management staff of 2% per year have been included in the PGT salary forecast.

Capital expenses

- The PGT implemented the first three phases of an electronic document management system in 2020-2021 and 2021-2022. Design work for subsequent phases will continue in 2022-2023. Operational costs to support this project are included in the forecast.
- The PGT received approval to proceed with the development of a digital services platform to improve delivery of services to clients and citizens. Design work is underway and it is anticipated that implementation will take place in 2023-2024. Operational costs to support this project are included in the forecast.
- Amortization expense reflects annual base capital funding of \$0.363 million plus costs to be capitalized by the Office of the Chief Information Officer and transferred to the PGT on implementation of the digital services platform and subsequent phases of the electronic document management system.

(Expressed in thousands of dollars)

[illegible]

(Expressed in thousands of dollars)

[illegible]

(Expressed in thousands of dollars)

[illegible]

E. Special Account Summary

(Expressed in thousands of dollars)

	Public Accounts	Estimates	Service Delivery Plan		
	2020/21	2021/22	2022/23	2023/24	2024/25
Special Account, beginning of year	\$ 27,851	\$ 27,888	\$ 27,888	\$ 27,888	\$ 27,888
Operating expenses	(34,277)	(31,301)	(34,145)	(34,733)	(34,733)
External recoveries from fees	23,719	20,545	23,382	23,970	23,970
Voted funding from the Province of British Columbia	10,595	10,756	10,763	10,763	10,763
Net recovery (expense)	37	-	-	-	-
Special Account, end of year	\$ 27,888	\$ 27,888	\$ 27,888	\$ 27,888	\$ 27,888

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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 8:30 a.m.–4:30 p.m., Mon–Fri).

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