

Public Guardian and Trustee of British Columbia

Service Delivery Plan

April 1, 2023 – March 31, 2026

December 16, 2022

(Updated on March 22, 2023 to align with Budget 2023 allocations to the Public Guardian and Trustee)



To: The Honourable Niki Sharma, KC
Attorney General

I have the honour of delivering this 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, 2023 to March 31, 2026. It has been prepared under my direction and all material fiscal assumptions and policy decisions as of December 16, 2022 have been considered in preparing it. The plan was updated on March 22, 2023 to align with Budget 2023 allocations to the Public Guardian and Trustee. I am accountable for the basis on which the plan has been prepared.

Dana Kingsbury	March 22, 2023
Public Guardian and Trustee	Date

To: Dana Kingsbury
Public Guardian and Trustee

Pursuant to s. 22 (4) of the Public Guardian and Trustee Act, I approve the Service Delivery Plan 2023-2026 for the Public Guardian Trustee.

Attorney General	September 5, 2023
	Date

Pursuant to s. 22 (4) of the Public Guardian and Trustee Act, the attached Service Delivery Plan 2023-2026 for the Public Guardian and Trustee has been approved by Treasury Board.

Chair of Treasury Board	Date

It is my pleasure to present the 2023-2026 Service Delivery Plan of the Public Guardian and Trustee (PGT) for the period of April 1, 2023 to March 31, 2026. In this plan, the PGT reaffirms its commitment to our mandate and clients through responsive, accountable and inclusive service delivery.

The PGT continues to adapt to evolving technologies and service expectations. During the period for this plan, the PGT will complete several technology improvement projects including the roll out of a new digital service enabling certain client groups and partners to submit documentation and payments through an online client portal. This portal will be embedded in a refreshed public-facing website with clear and accessible information about our service areas. I also look forward to completing the PGT's transition to a document management system and the reduction in paper based information. All of these technology advances will help us better meet service expectations.

The PGT's efforts to review and improve our investments program will carry forward over the next several years. This work involves better articulation of our program's overall scope and goals as well as defining the resources, skills and processes needed to provide prudent investment services to our clients.

The population of British Columbia is changing, both in demographics and service needs. Over the next three years the PGT will assess the coming trends and prepare to meet shifting client profiles and needs. Decisions will be supported by strengthened data analytics and collaboration with our service partners.

Our Seeking Truth, Pursuing Reconciliation Strategy has laid the foundation for the PGT's reconciliation journey over the past several years and we have further committed to moving beyond learning and awareness into more meaningful action. The PGT will build relationships with Indigenous peoples that are respectful, that recognize the inherent right to self-government and that support improved outcomes for clients that identify as Indigenous.

At the PGT we recognize the diversity across British Columbia and strive to offer inclusive and culturally appropriate services. To this aim, the PGT will advance its ongoing efforts to ensure diversity, inclusion and fairness are embedded within the organization's culture, policies and processes.

Over the course of this plan, the PGT will continue to engage in legislative reform and advocate for the best interests of our clients. Specific activities include participation in the review of Part 3 of the Adult Guardianship Act, and implementing the Indigenous Self-Government in Child and Family Services Amendment Act.

The way we work and hire was significantly impacted by the COVID-19 pandemic and since 2020 the PGT has embraced the transformation to more flexible ways of working. I am proud that our organization continues to offer multiple work options to staff which in turn has positively impacted recruitment and retention. Over the past year the PGT successfully tested a four day work week option for some staff and I am pleased that we will be making this option permanent in 2023. Remote work (telework) has also enabled us to expand our hiring across the province for certain positions resulting in an increased talent pool. In the next three years the PGT will support and expand flexible work arrangements, while keeping clients' needs at the forefront of decision-making.

I am very proud of the commitment and strong values that PGT staff consistently exhibit through their work and I look forward to the next three years as we continue to evolve our organization and serve the vulnerable people of British Columbia.

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 312 base full time equivalent employee positions. It served approximately 26,700 clients during 2021-2022 and administered over \$1.3 billion of client assets as of March 31, 2022. 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, neglect and self-neglect of vulnerable adults; 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.

Legal Services

Provides advice to the PGT with respect to client and corporate matters; fulfills certain statutory obligations; 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 development of policy and corporate training; conducts organizational performance planning and reporting; facilitates internal and external communications; provides information technology services; carries out strategic HR initiatives; and administers information and privacy requests.

A. Key Statutes

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

Adoption Act ³	Insurance (Vehicle) Act ²
Adult Guardianship Act	Limitation Act
Child, Family and Community Service Act ³	Marriage Act
Community Care and Assisted Living Act	Patients Property Act
Cremation, Interment and Funeral Services Act	Power of Attorney Act
Employment Standards Act	Public Guardian and Trustee Act ³
Estate Administration Act ¹	Representation Agreement Act
Estates of Missing Persons Act	Trust and Settlement Variation Act
Family Law Act	Trustee Act
Health Care (Consent) and Care Facility (Admission) Act	Wills Act ¹
Hospital Act	Wills, Estates and Succession Act
Infants Act ³	Wills Variation Act ¹
Insurance Act	

¹ The Wills, Estates and Succession Act came into force on March 31, 2014. The Estate Administration Act, Wills Act and Wills Variation Act have been repealed by the Wills, Estates and Succession Act, however, portions of those acts continue to apply if a deceased person died before March 31, 2014.

² The Insurance (Vehicle) Act has been amended by the Insurance (Vehicle) Amendment Act on May 1, 2021.

³ The Indigenous Self-Government in Child and Family Services Amendment Act came into force on November 24, 2022. This legislation amends parts of the Adoption Act, Child, Family and Community Services Act, Infants Act, and Public Guardian and Trustee 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 structure in which all authority and responsibility is 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 manage 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 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 (62% in 2021-2022) of its actual operating expenses through fees charged on client income and assets with supplementary voted funding from the Province 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 injuries, 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, other governing bodies 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 2021-2022, PGT trust and estate services accounted for \$25.10 million or 69% of total PGT costs and produced \$21.43 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 or unable to administer the estate.

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. Under some statutes, the PGT also carries out an oversight role of third party substitute decision makers. Additionally, the PGT acts as property guardian for minors in the care of the Province.

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 2021-2022, PGT public services accounted for \$11.27 million or 31% of total PGT costs and produced \$0.94 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 and 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:



Provide Client Focused Service

We put clients first when we make decisions.



Show Accountability and Integrity

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



Be Collaborative

We value collaboration with clients, colleagues and partners and believe in the importance of relationships in achieving positive outcomes for clients.



Pursue Innovation

We seek to learn, pursue innovative practices and strive for continuous improvement.



Demonstrate Openness

We describe our work, processes, timelines and decisions to the best of our ability. We seek input and welcome feedback.



Be a People-Focused Workplace

We honour the experience and expertise of our employees. We support employee growth and development, and believe a positive workplace contributes to improved relationships and services.



Respect People

We recognize our inherent diversity and strive to ensure respect is reflected in our relationships and services.

Several broad challenges and issues continue to dominate the PGT's strategic context. These issues demand a considered response from the PGT as we seek to mitigate impacts to our clients and continue to offer responsive, high quality services.

- Client Demographics
- Service and Technology Changes
- Legal Reform
- Employee Engagement

A. Client Demographics

Overview	
• British Columbia has an aging population, and the demographics within the province are shifting • The PGT recognizes the need for improved services for and new relationships with Indigenous peoples and service partners • The PGT serves clients that are diverse including Indigenous identity, cultural and ethnic background, age, gender identity, sexual orientation and ability, and many clients have complex needs • The PGT is experiencing increased demands for our services in some service areas • There are gaps in the PGT’s data and ability to anticipate future trends and service needs	
Risks	PGT Response
• We are concerned that certain communities in the province do not receive the benefits offered by our services • We want to make sure clients receive services that reflect their diverse identities and needs • We need to ensure that we have correct systems and resources in place to meet current and future service demands	• We will continue to take meaningful action as we implement our Seeking Truth, Pursuing Reconciliation Strategy, including building new relationships with Indigenous Governing Bodies • We will develop a diversity and Indigenous hiring framework so staff represent the populations we serve • We will continue to provide training on trauma informed service approaches and intersectionality and we will support inclusive practice by embedding diversity, inclusion and truth and reconciliation in our policies, procedures and training materials • We will strengthen our data analytics to better understand current clients, identify gaps in who we serve and anticipate future trends. This will enable us to allocate resources to continue meeting service demands in the future
Expected Outcome	
• The services we offer are responsive, appropriate and inclusive	

B. Service and Technology Changes

Overview

- British Columbians expect government services to be responsive, comprehensive, digital and technologically current
- We need to communicate and provide services in a clear, effective and user-friendly manner
- The PGT's fiduciary responsibilities continue to evolve in complexity and scope, impacting service expectations
- Internally, we use a number of information technology systems and applications that require monitoring and upgrades

Risks

- We want to make sure that we can meet current and future service expectations
- We want our information to be clear, accessible and available to people when they need it
- We need to make sure our information technology systems are available to support service delivery

PGT Response

- In 2023, the PGT will roll out its refreshed website. The new site will provide more accessible online content and introduce a new online method to submit certain referrals, statutory reviews and payments
- The PGT will continue developing policies, procedures and training to support staff in delivering services
- The PGT will finish implementing its digital document management system and continue to enhance and protect existing information technology systems

Expected Outcome

- Our services and technology are able to meet evolving service needs

C. Legal Reform

Overview

- The PGT operates within an evolving legal framework, with provincial and federal legal reform impacting how we provide services
- There are opportunities to better reflect and support the needs of citizens through new or updated legislation
- The PGT is currently engaged in legal reform work related to the provincial Bill 38: Indigenous Self-Government in Child and Family Services Amendment Act, the Accessible British Columbia Act and Part 3 of the Adult Guardianship Act

Risks

- We need to be ready and prepared for legislative changes that impact client service delivery
- We need to advocate for legislative changes that reflect the best interests of vulnerable citizens in British Columbia

PGT Response

- We will continue to monitor legislative proposals and seek early engagement to allow for timely and effective planning and implementation
- We will continue working with Indigenous Governing Bodies and the Province on the development and implementation of Bill 38 to support Indigenous peoples in exercising jurisdiction over their child and family services
- We will implement the Accessible British Columbia Act at the PGT for September 1, 2023
- The PGT will continue working with other ministries to develop recommendations for changes to Part 3 of the Adult Guardianship Act

Expected Outcome

- We respond to and advocate for legal reform to advance the rights of children, youth, adults, the deceased and the missing
- We further reconciliation with Indigenous peoples and those in ethno cultural communities
- We demonstrate our commitment to accessibility

D. Employee Engagement

Overview

- The way we work was transformed by the COVID-19 pandemic. Employees and the labour market at large expect more flexibility in their work arrangements
- Employee recruitment and retention continues to be a challenge for some positions in the PGT
- Staff are experiencing high volumes of work and/or increasing complexity in their caseloads

Risks

- We need to make sure employees feel supported, connected and recognized
- We face the risk that we cannot meet service standards due to high volumes of work and vacant positions

PGT Response

- We will update our Human Resources Plan ensuring there is a focus on building capacity, increasing employee engagement and recognition and improving our hiring framework and practices
- We will continue to offer a variety of flexible work arrangements, including developing our infrastructure so that we can offer remote work to more positions throughout the province
- We will continue to prioritize staffing and be clear about priorities and deliverables where workload surpasses available staffing levels

Expected Outcome

- We are engaged and connected, and we have sufficient staffing

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 aligned to 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 posed by non-current PGT policies and procedures is now rated as the highest risk. This is consistent with the highest rated risk from last year - training and non-compliance with PGT policies and procedures. This reflects the PGT's ongoing need to provide staff with policies and procedures that are clear, up-to-date, and integrated with training resources.

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 October 2022 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
PGT policies and procedures not current	Risk that the PGT’s policies and procedures are not maintained, do not reflect current practices or contain gaps, resulting in non-compliance or lack of direction for staff to follow.	Implement new guidance on development which includes tracking policies and procedures that are out of date to help with prioritization of work; continue to develop and implement role-based training; consider the availability of a budget to assist with developing role-based procedure manuals.
Sufficiency of human resources	Risk that the PGT cannot recruit or retain adequate numbers of appropriately qualified employees due to constraints such as non-competitive compensation levels for key positions.	Update Human Resources Plan to ensure there is a focus on resource capacity; continue the development of further role-based and core training programs; promote more job shadowing, cross training and creation of position specific manuals.
Changing demographics	Risk that the PGT will not meet the needs of changing demographics of the population (including age, ethnicity, geographical location, gender and other factors).	Monitor and analyze available demographic studies with adequate lead time to effectively respond to changes; develop and rollout a resource capacity plan as per the Human Resources Plan.
Government legislation and policy change	Risk associated with changes in policy, strategy or priorities by the government that impacts the PGT mandate and/or client service delivery.	Plan in advance for the implementation of upcoming legislation wherever possible; effectively monitor legislative proposals and seek early engagement to allow for timely and effective planning.
Understanding of PGT mandate, roles and responsibilities	Risk that formal roles and responsibilities of the PGT are not fully understood by the general public and service partners.	Leverage opportunities to better inform the public and partners on the PGT’s mandate and role.

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 2023-2026 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 2023-2024, the PGT will adjust the target number of presentations for measure 2.3.2 to 100 for all three years of this plan (the target for this measure was originally scheduled to increase to 105 in 2023-2024 under the previous service delivery plan). As we continue to navigate shifts in the PGT’s scope of work, resource constraints and an increasingly digital world, we are re-evaluating our approach to external communications and presentations.

The PGT will also pause measure 5.1.1 in the 2023-2024 fiscal year. The PGT’s current learning technology is out of date and can no longer be supported by our information technology services. As a result, we must transition to a new application that can be updated and supported into the future, and we will use the first year of this Service Delivery Plan to implement this new system. The PGT will resume reporting on this measure starting April 1, 2024.

The performance measurement framework section provides additional details 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		
		2021/22 Actual	2022/23 Target	2023/24	2024/25	2025/26
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	96%	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	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%	85%	85%	85%	85%
	1.1.4 Percentage of investment plans and reviews completed prior to specified due date	95%	90%	90%	90%	90%

Goal #1: Optimize client service delivery						
Objectives	Performance Measures			Targets		
		2021/22 Actual	2022/23 Target	2023/24	2024/25	2025/26
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, 2022	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	100%	95%	95%	95%	95%
	1.1.7 Percentage of disbursements on behalf of children and youth processed within 30 calendar days of request	98%	90%	90%	90%	90%
	1.1.8 Percentage of disbursements on behalf of adult clients processed within 30 calendar days	98%	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	99%	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	96%	90%	90%	90%	90%

Goal #2: Contribute to a fair and just society						
Objectives	Performance Measures			Targets		
		2021/22 Actual	2022/23 Target	2023/24	2024/25	2025/26
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 that are reviewed and the parties advised of the PGT position within 60 calendar days once all relevant information has been received	98%	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 Public Guardian and Trustee Act	97%	95%	95%	95%	95%
	2.2.3 Percentage of private committee accounts reviewed within six months of receipt	58%	75%	75%	75%	75%

Goal #2: Contribute to a fair and just society						
Objectives	Performance Measures			Targets		
		2021/22 Actual	2022/23 Target	2023/24	2024/25	2025/26
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 recommendation to the Ministry of Attorney General on the nature and scope of PGT Act amendments required to effectively make property guardian support services available to Indigenous Governing Bodies exercising child welfare jurisdiction	N/A	N/A	Submit by March 31, 2024	TBD	TBD
	2.3.2 PGT role explained by PGT representatives at service partner conferences, events and other public education forums	81 presentations	80 presentations	100 presentations	100 presentations	100 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		
		2021/22 Actual	2022/23 Target	2023/24	2024/25	2025/26
	5.1.1 Percentage of existing PGT staff that completed at least 10 hours of client service related learning	97%	90%	N/A	90%	90%

A. Summary Financial Outlook

This forecast has been prepared on the basis of information available to the PGT as of December 16, 2022 and updated on March 22, 2023 to align with Budget 2023 allocations to the PGT, and reflects the following facts and assumptions:

General

- The amounts for 2023-2024 and 2024-2025 reflect anticipated operations except as noted below. The amounts for 2025-2026 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

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 \$0.340 million for 2023-2024 and \$0.350 million thereafter. These cost recoveries are recognized as External Recoveries in the British Columbia Budget Estimates

Salaries and Benefits

- There are 312 permanent full time equivalent base employee positions
- Benefits have been included at 25.4% of salaries throughout the period
- The Nineteenth BCGEU Main Agreement has a three year term commencing April 1, 2022 and expiring March 31, 2025, and includes salary rate increases over the term of the agreement. Estimated salary rate increases have been included in the PGT salary forecast
- Estimated salary rate increases for legal counsel and non union management staff of 4% per year have been included in the PGT salary forecast

Capital Expenses

- The PGT received approval to proceed with the development of a digital services platform to improve services delivery 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

(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		
	2021/22	2022/23	2023/24	2024/25	2025/26
Special Account, beginning of year	\$ 27,888	\$ 27,900	\$ 27,900	\$ 27,900	\$ 27,900
Operating expenses	(37,208)	(34,479)	(35,956)	(36,635)	(36,635)
External recoveries from fees	23,189	23,716	24,426	24,943	24,943
<u>Voted funding from the Province of British Columbia</u>	<u>14,031</u>	<u>10,763</u>	<u>11,530</u>	<u>11,692</u>	<u>11,692</u>
Net recovery (expense)	12	-	-	-	-
Special Account, end of year	\$ 27,900	\$ 27,900	\$ 27,900	\$ 27,900	\$ 27,900

Vancouver Office

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 8:30 a.m.–4:30 p.m., Mon–Fri).

Toll free

Vancouver 604-660-2421
Victoria 250-387-6121
Elsewhere 800-663-7867

