

December 15, 2023 (Updated on March 19, 2024 to align with Budget 2024 allocations to the Public Guardian and Trustee)

Public Guardian and Trustee of British Columbia

Service Delivery Plan

April 1, 2024 – March 31, 2027

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, 2024 to March 31, 2027. It has been prepared under my direction and all material fiscal assumptions and policy decisions as of December 15, 2023 have been considered in preparing it. The plan was updated on March 19, 2024 to align with Budget 2024 allocations to the Public Guardian and Trustee. I am accountable for the basis on which the plan has been prepared.

Dana Kingsbury
Public Guardian and Trustee

March 19, 2024

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 2024-2027 for the Public Guardian Trustee.

Attorney General

April 19, 2024

Date

Pursuant to s. 22 (4) of the Public Guardian and Trustee Act, the attached Service Delivery Plan 2024-2027 for the Public Guardian and Trustee has been approved by Treasury Board.

Chair of Treasury Board

Date

I am pleased to present the 2024-2027 Service Delivery Plan of the Public Guardian and Trustee (PGT) for the period of April 1, 2024 to March 31, 2027. In this period, the PGT's focus is on finishing several transformation initiatives, continuing to embed diversity, inclusion and accessibility practices into our work, and preparing to meet future service demands and expectations.

The PGT is excited to offer more convenient and responsive services through our refreshed website and new digital services, which will launch in early 2024. With our updated platform, the public will now be able to request PGT services by submitting referrals and legal submissions on the PGT website. Private committees who are appointed to manage the legal and financial interests of an incapable adult will also be able to send their accounting and other requests directly to the PGT online. Our website has been designed and rewritten with accessibility in mind so the public can more easily find the information they need to support their loved ones and engage with the PGT.

During the period of this service delivery plan, the PGT will continue to enhance our information technology systems. I look forward to completing the transition to a digital document management system and integrating it with better reporting and monitoring tools for staff. The PGT is also preparing to upgrade our Trust Accounting System, a large project that will carry through to the end of this plan.

Meaningful truth and reconciliation remains a priority at the PGT. We are actively working with Indigenous Governing Bodies (IGBs) to implement Bill 38, the Indigenous Self-Government in Child and Family Services Amendment Act. At the PGT, we are supporting IGBs on their journeys to exercise jurisdiction over child and family services and we welcome the opportunity to work with First Nations to improve services and outcomes for Indigenous peoples. In the period covered by this plan, the PGT will also be creating a Seeking Truth, Pursuing Reconciliation Framework, adapted from our previous 3 year strategy.

Earlier this year, the PGT established its Accessible B.C. Act Committee. I will be working closely with the committee members to improve the accessibility of PGT services and establish clear accessibility standards for PGT operations.

This year we also focused additional data analysis on targeted areas to better understand our clients and trends with respect to demographics, service demands and delivery, and revenue. This information will support us as we respond to current trends and look to the future.

This service delivery plan offers an updated focus on staff learning and skills development. In 2024 the PGT will roll out a new Learning Management System which improves staff access to training opportunities in support of their job duties, professional development, and health and wellbeing.

The PGT continues to offer flexible work arrangements and to hire individuals from around the province, when possible. To also ensure that our staffing complement reflects the people that we serve, we will develop an Indigenous and Diversity Hiring Framework.

I look forward to working with the talented and dedicated individuals at the PGT to deliver on the initiatives set out in this plan and continue serving British Columbians.

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 328 base full time equivalent employee positions. It served approximately 27,300 clients during 2022-2023 and administered over \$1.4 billion of client assets as of March 31, 2023. 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 and youth; 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.

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 of the Province; 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 ¹	Insurance (Vehicle) Act
Adult Guardianship Act	Limitation Act
Child, Family and Community Service Act ¹	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 ¹
Estate Administration Act	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
Hospital Act	Wills, Estates and Succession Act
Infants Act ¹	Wills Variation Act
Insurance Act	

¹The 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 Service 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 (70% in 2022-2023) 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 for whom the PGT is property guardian
- Children with trust funds
- Former property guardian clients who are young adults receiving post majority trustee 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 treatment and/or consent to care facility admission
- Adults in vulnerable circumstances who may be experiencing abuse, neglect or self-neglect
- Intestate successors (commonly referred to as heirs) 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, Governing Bodies and other 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
- British Columbia 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

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 the age of 19 or require assistance with decision making. 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 2022-2023, PGT trust and estate services accounted for \$22.82 million or 67% of total PGT costs and produced \$22.88 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 2022-2023, PGT public services accounted for \$11.49 million or 33% of total PGT costs and produced \$1.03 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 19 and adults who require assistance with decision making. 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 under 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 dominate the PGT's strategic context. These issues demand a considered response from the PGT as we seek to mitigate impacts to our clients, plan for the future, and continue to offer responsive, high quality services. The broad themes that dominate the PGT strategic context include.

A. Complexity in service delivery

B. External relationships

C. PGT people and systems



Meadows in the Sky Parkway,
Mount Revelstoke National Park, B.C.

A. Complexity in service delivery

The PGT’s responsibilities as a fiduciary are becoming more complex, due to trends at both individual and societal levels.

Client financial and legal circumstances are diverse. Clients are coming to the PGT with increasingly complex asset mixes, including assets in foreign jurisdictions, owning multiple properties and investments, and the emerging area of digital assets; these asset types require time and expertise to effectively protect and manage. The PGT also handles a range of legal matters on behalf of clients, from personal injury claims and estate issues to class actions. We continue to adapt to new client legal issues and an evolving provincial legal framework, while advocating for legal reform that reflects the best interests of British Columbians in vulnerable circumstances.

At the societal level, multiple ongoing crises are impacting the PGT’s work and clients. The PGT continues to evaluate the effects of the COVID-19 pandemic on our clients and service delivery. Cost of living challenges, including the housing crisis and inflation, are also affecting our clients in various ways. The overdose crisis in British Columbia has been tragically ongoing since 2016; we know the impacts of the toxic drug supply are felt deeply by our clients and their families, and we have also seen a rise in overdose-related deaths referred to the PGT for estate administration. Lastly, the effects of climate change including wildfires and extreme weather and temperature events are creating enhanced risks to the health, safety and property of our clients.

Both the general public and our service partners have growing expectations for government service delivery. The PGT must be responsive in our communication and technology, as well as transparent, collaborative and flexible in our decision making. Recognition of the harms of colonization and calls for government bodies to engage in meaningful truth and reconciliation brings additional considerations to how we carry out our work. In many ways, these expectations align with the PGT’s values and help improve our services, while adding further nuance and scope to our work.

PGT response:

- We will continue developing policies, procedures and training to equip staff to handle complex client matters and make risk-informed decisions. This includes training staff on trauma-informed service approaches, reconciliation and intersectionality.
- We remain committed to putting clients first, supporting and protecting their interests within the scope of the PGT’s mandate. This includes assessing the PGT’s role and authority within the context of new and evolving social challenges.
- We will continue our work with public and private sector partners to advocate for better outcomes for our clients.
- We will use data analysis to better understand our clients so that we can prepare for and respond to trends in service demand and client needs.
- We will bring truth and reconciliation considerations into our decision making.

B. External relationships

The PGT requires effective working relationships with service partners to fulfill our mandate.

The PGT's mandate and services intersect with those of other public and private sector agencies. To secure the best outcomes and services for British Columbians, the PGT must work effectively with partners within government, as well as in the health, legal, financial and community service sectors. In some cases, we are experiencing challenges in having the PGT's legal authority recognized by other jurisdictions and some service partners, delaying the PGT's ability to protect client assets and fulfill our legislated responsibilities. The PGT continues to navigate the best ways to receive and share information with service partners, as required for client service delivery. Finally, strong collaboration is a necessity in the PGT's work to advocate for our clients' rights and legislative changes.

A significant priority for the PGT is building relationships with First Nations and Indigenous Governing Bodies (IGBs). First Nation jurisdiction over child and family services is now upheld by Bill 38, the Indigenous Self-Government in Child and Family Services Amendment Act. Under this framework, IGBs can take over the delivery of services for their children in care, and may choose to either assume the role of property guardian or have the PGT continue to act as property guardian by agreement. The PGT is committed to putting truth and reconciliation into practice by working with IGBs in pursuit of the best interests of their children. The PGT also welcomes other opportunities to work with First Nations to improve services for Indigenous peoples.

PGT response:

- We will continue to invest in relationships with partners through formal committees, consultations and other strategic engagements.
- We will seek new opportunities to streamline processes and communications with service partners.
- We will continue our outreach to First Nations and develop resources to support IGB journeys and decisions regarding their property guardian services.
- We will build awareness about the PGT mandate and services through outreach opportunities, as well as the launch of the PGT's refreshed website.

C. PGT people and systems

To deliver quality services, the PGT relies on an engaged and talented workforce, as well as effective information technology systems.

Employee recruitment, retention and engagement remain top priorities for the PGT. A stable and qualified workforce is necessary to address the financial, legal, health care and personal matters of our clients. In 2022-23, the PGT's vacancy rate reached 10%, and we continue to navigate recruitment challenges for certain key positions. As a result, many staff are experiencing workload pressures. The PGT is maintaining our focus on addressing employee concerns and fostering an engaged workplace; this includes having staff feel supported in their roles and connected to the PGT's mandate, as well as offering desirable learning and career opportunities. We will use the results of the next Workforce Engagement Survey to assess our progress.

The PGT operates its own information technology services, which includes a number of systems and applications that support client service delivery. The PGT must maintain and upgrade these systems regularly to mitigate security risks and ensure proper functioning. As cybersecurity attacks threaten both public and private organizations, the privacy and security of client personal data is a top priority at the PGT. Where possible, the PGT also invests in enhancements to our digital systems to improve our processes and respond to evolving service expectations.

PGT response:

- We will continue offering flexible work arrangements such as remote work and four-day work weeks where possible, and we will develop an Indigenous and Diversity hiring framework to support employee recruitment.
- We will identify improvements and efficiencies, including through projects, policies and procedure development to respond to workload pressures. Leadership will clearly define priorities for staff, recognizing current capacities.
- We are currently engaged in a number of IT system upgrades, including upgrading our trust accounting system, continuing to make enhancements to our client and document management systems and rolling out new digital services on a newly refreshed PGT website.

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 workload and capacity challenges is now the PGT's highest rated risk, due in part to increasingly complex client matters, higher demand for services in certain program areas, and staff recruitment and retention pressures. Non-current policies and procedures is now rated as the second highest risk, and the PGT continues to dedicate resources to improving in this area.

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 2023, 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.



Serratus Mountain,
Squamish, B.C.

Risk	Nature of risk	Major mitigation strategies
Workload and capacity	Risk of adverse impact on clients, staff and progress on strategic priorities due to workload or capacity challenges.	Divisional leadership to identify improvements and efficiencies, including through projects, policies and procedure development; clearly define priorities for staff, recognizing current capacities.
Policy and procedures	Risk of inconsistent practices due to lack of clear direction and current policies and procedures.	Continue developing and updating policies and procedures as prioritized by the Executive Committee; integrate policies and procedures with staff training resources; implement improvements to policy structure.
Macro-economic environment	Risk of financial impact to the PGT and clients due to changes in macroeconomic conditions (such as investments, real estate values and inflationary pressure).	Monitor macro-economic conditions to ensure client and corporate financial planning is done prudently; govern and monitor client investments held with fund managers; and work with government to ensure access to funding in the event of liquidity pressures.
Recruitment and retention	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.	Continue providing centralized hiring support; offer flexible work arrangements where possible; create growth opportunities for employees; and develop learning plans to support onboarding and training.
Government priorities	Risk associated with changes in policy, legislation or priorities by the government that impacts the PGT mandate and/or client service delivery (includes but not limited to decreasing the PGT's independence).	Monitor legislative proposals and seek early engagement; plan in advance for the implementation of upcoming legislation wherever possible; and work with other government leadership impacted by planned changes to legislation and policy.

A. Overview

The 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 are discussed throughout this service delivery plan. All aspects of the 2024-2027 Service Delivery Plan support the PGT in achieving its strategic goals:

1. Optimize client service delivery

2. Contribute to a fair and just society

3. Achieve success through relationships

4. Demonstrate accountability and transparency

5. Engage and empower staff

Starting in 2024-2025, the PGT will:

- Permanently retire the infant settlement review measure (previously 2.2.1). The PGT is receiving significantly fewer settlement reviews since the Insurance (Vehicle) Amendment Act came into force in 2021, and this no longer represents a major line of business for the PGT.
- Permanently retire the public education measure (previously 2.3.2). The nature of public outreach and events has shifted since the COVID-19 pandemic and much of the PGT’s public education and outreach activities now fall outside the scope of this measure. The PGT will continue to engage in outreach, education and relationship-building and will report on these activities in our Annual Report outside of the audited performance measure section.
- Resume reporting on the staff learning measure (5.1.1) after a one year pause enabled the PGT to implement its new Learning Management System. The PGT is also expanding the scope of this measure. Starting in 2024-2025 the PGT will include all learning that supports work related knowledge, skills and abilities, career and professional development, and/or employee health and wellbeing.

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's 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		
		2022/23 Actual	2023/24 Target	2024/25	2025/26	2026/27
1.1 Property and financial interests of PGT clients are 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	95%	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	92%	85%	85%	85%	85%
	1.1.4 Percentage of investment plans and reviews completed prior to specified due date	98%	90%	90%	90%	90%

Goal #1: Optimize client service delivery						
Objectives	Performance measures			Targets		
		2022/23 Actual	2023/24 Target	2024/25	2025/26	2026/27
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, 2023	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	97%	90%	90%	90%	90%
	1.1.8 Percentage of disbursements on behalf of adult clients processed within 30 calendar days	96%	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	95%	90%	90%	90%	90%

Goal #2: Contribute to a fair and just society						
Objectives	Performance measures			Targets		
		2022/23 Actual	2023/24 Target	2024/25	2025/26	2026/27
2.1 Personal interest 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	98%	95%	95%	95%	95%
2.2 Statutory protective and monitoring services will be delivered in an appropriate, timely and fair manner	Retired - 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 ¹	97%	90%	N/A	N/A	N/A
	2.2.1 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	100%	95%	95%	95%	95%
	2.2.2 Percentage of private committee accounts reviewed within six months of receipt	76%	75%	75%	75%	75%

¹This measure will be retired effective April 1, 2024

Goal #2: Contribute to a fair and just society						
Objectives	Performance measures			Targets		
		2022/23 Actual	2023/24 Target	2024/25	2025/26	2026/27
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 an information paper describing the statutory guardianship process under the Adult Guardianship Act	N/A	N/A	Post to PGT website by March 31, 2025	TBD	TBD
	Retired - PGT role explained by PGT representatives at service partner conferences, events and other public education forums ¹	86 presentations	100 presentations	N/A	N/A	N/A

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.

¹This measure will be retired effective April 1, 2024

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			Targets		
5.1 Develop motivated, skilled and accountable leaders and staff		2022/23 Actual	2023/24 Target	2024/25	2025/26	2026/27
	5.1.1 Percentage of existing PGT staff that completed at least 10 hours of learning	97%	N/A	90%	90%	90%

A. Summary financial outlook

This forecast has been prepared on the basis of information available to the PGT as of December 15, 2023 and updated on March 19, 2024 to align with Budget 2024 allocations to the PGT, and reflects the following facts and assumptions:

General

- The amounts for 2024-2025 and 2025-2026 reflect anticipated operations except as noted below. The amounts for 2026-2027 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.
- Bill 38 – Indigenous Self-Government in Child and Family Services Amendment Act was passed in the legislature on November 24, 2022 and amendments impacting the PGT's service delivery are expected to come into effect in January 2024. The legislation requires the PGT to deliver new and expanded services to First Nations and Indigenous communities. Costs associated with the program are estimated at \$0.833 million. This program has been partially funded by an increase in voted funding from the Province of British Columbia. The difference between the estimated cost of the program and the approved voted funding is presented as additional funding required for Bill 38 implementation, which has not yet been approved.

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 \$0.350 million for 2024-2025 and \$0.357 million thereafter. These cost recoveries are recognized as external recoveries in the British Columbia Budget Estimates.

Salaries and benefits

- There are 328 permanent full time equivalent base employee positions. Benefits have been included at 25.4% of salaries throughout the period.
- The Nineteenth BC General Employees' Union (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 of 3% in 2024-2025 and 2% thereafter have been included in the PGT salary forecast.
- Estimated salary rate increases for legal counsel of 3% in 2024-2025 and 2% thereafter have been included in the PGT salary forecast. As a result of Bill 5 - Public Service Labour Relations Amendment Act, PGT legal counsel are now represented by the Professional Employees Association (PEA). Collective bargaining that began in December 2023 as part of the transition has not yet concluded and could impact these estimates.
- Estimated salary rate increases for non union management staff of 3% in 2024-2025 and 2% thereafter 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 service 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.

B. Financial forecast for the year ending March 31, 2025

(Expressed in thousands of dollars)

[illegible]

C. Financial forecast for the year ending March 31, 2026

(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		
	2022/23	2023/24	2024/25	2025/26	2026/27
Special Account, beginning of year	\$ 27,900	\$ 28,131	\$ 28,131	\$ 28,131	\$ 28,131
Operating expenses	(36,114)	(37,785)	(38,646)	(39,287)	(39,287)
External recoveries from fees	25,582	26,255	25,731	26,372	26,372
Voted funding from the Province of British Columbia	10,763	11,530	12,394	12,394	12,394
Additional funding required for Bill 38 implementation	-	-	521	521	521
Net recovery (expense)	231	-	-	-	-
Special Account, end of year	\$ 28,131	\$ 28,131	\$ 28,131	\$ 28,131	\$ 28,131

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Toll free calling

Toll free calling is available through Service BC.
After dialing the appropriate number for your area
(see below) request to be transferred to the Public
Guardian and Trustee.

Vancouver 604-660-2421
Victoria 250-387-6121
Other areas in B.C. 1-800-663-7867

General inquiries

For more information:

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Website www.trustee.bc.ca

PGT hours of operation

Monday to Friday 8:30am to 4:30pm