



Public Guardian and Trustee of British Columbia
Service Delivery Plan

April 1, 2020- March 31, 2023



PUBLIC GUARDIAN
AND TRUSTEE OF
BRITISH COLUMBIA

December 23, 2019

(Updated on March 12, 2020 to align with Budget 2020
allocations to the Public Guardian and Trustee)

Transmittal and Approval Letters

To: The Honourable David Eby, Q.C.
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, 2020 to March 31, 2023. It has been prepared under my direction and all material fiscal assumptions and policy decisions as of December 23, 2019 and updated on March 12, 2020 have been considered in preparing it. The plan was updated on March 12, 2020 to align with Budget 2020 allocations to the Public Guardian and Trustee. I am accountable for the basis on which the plan has been prepared.

March 12, 2020

Catherine M. Romanko
Public Guardian and Trustee

Date

To: Catherine M. Romanko
Public Guardian and Trustee

Pursuant to s. 22 (4) of the *Public Guardian and Trustee Act*, I approve the Service Delivery Plan 2020-2023 for the Public Guardian and Trustee.

Attorney General

Date

Pursuant to s. 22 (4) of the *Public Guardian and Trustee Act*, the attached Service Delivery Plan 2020-2023 for the Public Guardian and Trustee has been approved by Treasury Board.

Chair of Treasury Board

Date

Message from the Public Guardian and Trustee

During the period of this service delivery plan, the Public Guardian and Trustee (PGT) will continue its multi-year plan to modernize information technology systems and to build organizational capacity for effective client service today and in the future.

The PGT serves approximately 26,000 clients including children and youth, adults requiring assistance with decision making and beneficiaries of estates and trusts. In providing oversight or in acting as a fiduciary, the PGT manages sensitive legal, financial, personal and healthcare matters for clients and administers over \$1 billion in private assets.

Until recently, the PGT managed these often complex client matters from within a traditional paper based work place, supported by unsustainable legacy information technology systems. Several years ago, the PGT developed a strategic plan to address this challenge. Based on feedback from clients and stakeholders and the results of an organizational effectiveness review, the PGT identified improvements related to systems, internal processes and ongoing staff training and education.

With the support of government funding, the PGT was able to act on its plan for transformation. The PGT has now successfully implemented a modern and reliable trust accounting system and integrated it with an enhanced case management system to support efficient and appropriate access to critical client information as required for client service. In conjunction with the modernization of information technology systems, the PGT also streamlined and consolidated multiple financial management processes and increased the depth and scope of ongoing staff training and education.

Most recently, the PGT began the transition from paper to digital record keeping by acquiring a document management system and commencing the first stage of its implementation. During the period covered by this service plan, the phased implementation of the document management system will continue until all types of client records are able to be managed and stored in digital format. Also during the period of this service plan and contingent on continued government funding, the PGT will introduce an interactive digital self service portal for use by clients in appropriate cases.

Within the last year, legislative amendments have added two new program areas to the PGT's statutory mandate. The first enables the PGT to continue to serve as trustee of financial assets of a young person leaving care even after the youth reaches the age of majority, if so requested by the youth. The second new program involves the PGT providing substitute consent for admission to a care facility on behalf of an adult who is incapable of consenting to admission and has no authorized legal representative to do so on their behalf. During the period of this plan, the PGT will continue to develop and refine these two new statutory roles, each of which promise to provide important supports to citizens of the province.

Effective recruitment and retention of employees with requisite education, skills and experience will continue to be a priority for the PGT. In order to mitigate the negative impact of the high cost of living and lack of available and affordable housing in the Lower Mainland, as well as to compete with higher levels of compensation for similar positions offered by private sector employers, the PGT will continue its efforts to build employee engagement and to create an attractive work environment. The PGT will offer ongoing role-based skills and knowledge training, support for career development, flexible work arrangements where possible and a robust health and wellness program for staff.

During the period of this service delivery plan, the PGT will also implement an Indigenous Reconciliation Strategy, outlining goals and actions particularly relevant to PGT clients, staff and stakeholders and aligned with the PGT's statutory mandate. In conjunction with this initiative, the PGT will continue to develop a diversity and inclusion framework to address the broad range of diversity related matters touching the lives of those in the PGT community.

As always, the PGT will strive to meet its 20 publicly reported performance targets representing each major program area.

I look forward to working with staff on the opportunities set out in this service delivery plan to meet the statutory mandate of the PGT.

Catherine M. Romanko
Public Guardian and Trustee

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

The PGT currently has 277 base full time equivalent employee positions. It served approximately 26,100 clients during 2018-2019 and administered over \$1 billion of client assets as of March 31, 2019. The PGT delivers service from offices in Vancouver, Victoria and Kelowna.

● Child and Youth Services

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

● Services to Adults

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

● Legal Services

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

● Estate and Personal Trust Services

Administers estates of deceased and missing persons; administers personal trusts; acts as litigation representative; manages the PGT Educational Assistance Fund for adults who were formerly in continuing care; provides services to secure and maintain client physical assets; and agrees to act as executor under a will in appropriate circumstances and follows up with the will maker periodically to ensure the will is current and up to date.

● Client Finance and Administrative Services

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

● Corporate Projects and Strategic Operations

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

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

Adoption Act

Adult Guardianship Act

Child, Family and Community Service Act

Community Care and Assisted Living Act

Cremation, Interment and Funeral Services Act

Employment Standards Act

*Estate Administration Act**

Estates of Missing Persons Act

Family Law Act

*Health Care (Consent) and Care Facility
(Admission) Act*

Hospital Act

Infants Act

Insurance Act

Insurance (Vehicle) Act

Limitation Act

Marriage Act

Patients Property Act

Power of Attorney Act

Public Guardian and Trustee Act

Representation Agreement Act

Trust and Settlement Variation Act

Trustee Act

*Wills Act**

Wills, Estates and Succession Act

*Wills Variation Act**

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

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

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

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

Authority is vested in the Public Guardian and Trustee, who is appointed by the Lieutenant Governor in Council for a fixed six year term (renewable once) to ensure independence. The current office holder is Catherine M. Romanko, who was reappointed for a second term effective October 10, 2017. 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.

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

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

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

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

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

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 flat fees for specific statutory services and capital commissions, income commissions and asset management fees.

The PGT self funds a large percentage (69% in 2018-2019) of its actual operating expenses through fees charged on client income and assets with supplementary voted funding that supports public services such as regulatory and oversight activities. Any operating surplus at year end is retained in the Special Account and is not accessible to the PGT for spending in subsequent years without Treasury Board approval.

The PGT provides services to a wide range of client groups. Providing services efficiently and effectively involves liaising with 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 illness, brain injury or special needs. Clients include:

- Children in continuing care of the province
- Children with trust funds
- Children whose guardians wish to settle a claim for damages on behalf of the child
- Adults with cognitive impairments due to brain injury, developmental disability, diseases of aging and mental illness who require assistance with decision making
- Adults requiring temporary substitute decision making for health care decisions
- 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 nonprofit organizations
- Indigenous 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

Key Private Sector Providers

The PGT works with private sector service providers drawn primarily from the legal, financial, health and social services sectors, reflecting the nature of PGT responsibilities for protecting the personal, legal and financial interests of clients. These include:

- Private service providers such as care facilities, funeral homes and personal attendants
- Personal service providers
- Financial institutions
- Medical and social services professionals
- Lawyers
- Accountants
- Insurance providers
- Real property managers
- 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. Estate and trust services; or
- B. Public services.

A. Estate and Trust Services

Estate and trust services include services in which the PGT represents the private interests of its clients and manages their financial and legal affairs. As 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 fiduciary in the administration of estates and trusts.

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 estate and trust services. The principal beneficiaries of these services are clients themselves or their beneficiaries or intestate successors. The PGT provides these services when there is no other person or organization willing and able to take on the role. A user pay approach underlies the fees charged for these services. In 2018-2019, PGT estate and trust services accounted for \$19.9 million or 69% of total PGT costs and produced \$18.3 million or 95% of total self-generated recoveries from fees.

Estate and trust 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 inventorying and distributing trust assets. In planning and implementing these activities, the PGT seeks to understand the client's situation.

ii. Administering estates of deceased and missing persons

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

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

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

B. Public Services

Public services include protective statutory monitoring or oversight services that support vulnerable persons. The PGT is responsible for investigating concerns of abuse, neglect or self neglect of British Columbians under legal disability and under some statutes, carries out an oversight role of third party substitute decision makers.

The limited or nil cost recovery reflects the public nature of these services. Full cost recovery for public services is neither possible nor desirable because the services have a strong public purpose as well as a private benefit. Public services also apply to the provincial population at large rather than to PGT clients only. In 2018-2019, PGT public services accounted for \$9.0 million or 31% of total PGT costs and produced \$1.0 million or 5% of total self-generated recoveries from fees.

Public services are centred on the following primary business lines:

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

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

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 liaison with service providers and increasingly may include legal action to pursue client rights and entitlements.

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

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



Client Centred Service

We constantly strive to provide quality service to our clients.



Teamwork

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



Innovation

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



Staff Support

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



Openness

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



Integrity

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



Respect

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

The PGT will continue to move forward with significant change during this service delivery plan, transforming many aspects of the organization.

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

- Improving client service through the use of technology enhancements;
- Responding to changing demographics;
- Responding to increasing service expectations;
- Enhancing employee engagement; and
- Assessing the impact of recent legislative reform.

The Issue

- Technology continues to significantly transform the way individuals and organizations operate.
- Citizens expect organizations to be service oriented, providing programs and services in a simple, modern and effective manner.

The Impact on PGT Clients

- Significant gaps exist between client service expectations and the organization's ability to meet them. For example, clients expect to be able to carry out tasks such as:
 - review the status of accounts online;
 - submit information interactively through a secure portal; and
 - complete payment transactions electronically.
- The PGT has historically operated in a traditional paper based environment supported by legacy systems which are not sustainable. A high volume of paper creates inefficiencies and the risk of error.

The PGT Response

- Since 2015, the PGT has taken steps to shift toward an enterprise approach in modernizing the way it manages information, data, technology and security.
- Modernized systems and related processes will support more responsive and effective client service.
- The PGT will continue to work closely with the BC Chief Information Officer and the Ministry of Attorney General to follow leading practice in implementing new technology and making corresponding process improvements.
- The PGT will continue to enhance existing software applications and associated processes to improve operations and client service.
- The PGT will continue implementation of a document management system including associated process improvements. A document management system is critical to the effective management of significant volumes of client records.
- The PGT will move forward with obtaining business intelligence reporting tools and pursue funding to begin development of interactive digital client self service.

The Issue

- The percentage of the population of people in British Columbia who are age 65 years or older is increasing, giving rise to an increase in demand for services required by older adults.
- As the number of older adults in BC continues to rise, so do the number of deaths giving rise to an increasing demand for PGT estate administration services.
- The PGT's role as fiduciary is becoming more complex and carries an increasing degree of risk due to the changing nature and location of client assets, an increasing level of client debt and escalating value of estates being administered.
- British Columbians are ethnically and culturally diverse and require services that are tailored to meet their needs.
- The changing provincial framework for child protection requires the PGT to collaborate with an increasing number of partners, including Delegated Aboriginal Agencies and Indigenous communities to provide property guardianship services to children and youth.

The Impact on PGT Clients

- Managing client financial affairs is increasingly complex as assets are located around the world often in jurisdictions that do not recognize the PGT's legal authority. Assets are in multiple formats including digital. Clients and estates increasingly require debt management and resolution of tax issues.
- For PGT services to be effective, the PGT must develop policies and procedures which reflect cultural sensitivity and competency.

The PGT Response

- The PGT will allocate new resources to service in areas with sustained increases in demand when required funding is secured.
- The PGT will review the impact of increased demand for PGT estate administration services by conducting a review of the manner in which the services are delivered and implementing opportunities for improvement.
- The PGT will provide ongoing skills and knowledge training to staff to support management of complex caseloads including a focus on diversity and Indigenous cultural awareness training.
- The PGT will continue to build its relationships with Indigenous communities, to enhance its capacity to provide effective and relevant services to Indigenous clients.

The Issue

- Public expectations and advances in technology have increased demand for instant and easily accessible information.
- The services provided by stakeholders and service partners continue to evolve, increasing the demand for PGT resources.
- The scope of duties associated within the PGT's statutory role continues to expand. For example, as the result of improved reporting and stronger support for youth leaving care by the Ministry of Children and Family Development, the PGT's duties as property guardian for children in care have expanded and now includes:
 - responding to an increasing number of critical incident reports about injury or loss suffered by children in continuing care; and
 - providing financial literacy training and other transitional supports to a larger number of youth leaving care.

The Impact on PGT Clients

- Feedback from consultations with clients and stakeholders has highlighted the need for improved communication by the PGT about what PGT services entail, how PGT involvement will affect clients and their families and expected service timelines.

The PGT Response

- The PGT will continue to focus on making operations more efficient and will continue to assess trends and service demand changes in order to manage its resources in a manner that is flexible and responsive to changing service delivery needs.
- The PGT will develop clear communications materials about services for clients and stakeholders and increase staff training in communications.

The Issue

- Traditional PGT recruitment sources are providing fewer and fewer candidates with the education, skills and knowledge required to fill many PGT positions.
- PGT compensation rates have not kept pace with private sector equivalents in several key areas.
- Staff retention is challenged by the fact that other employers are able to offer more flexible employment options and better compensation.
- In addition to the requirement to have the traditional skills and abilities required to fulfill PGT roles, staff are increasingly required to be more technically literate to deliver services using new information technology systems.

The Impact on PGT Clients

- Complex legal, financial and sensitive personal and health care client issues require management by competent, skilled and engaged PGT employees.
- Barriers to effective recruitment means more staff time is spent on ongoing recruitment and training which limits resourcing that can be applied to meeting client needs.
- Staff training is increasingly important as client affairs become more complex to manage.

The PGT Response

- The PGT will continue to use bridging positions and temporary assignments to promote career growth.
- The PGT will continue to build its corporate training program, focusing on role based training as well as developing technical and communication skills.
- The PGT will continue to engage in succession planning for critical positions.
- The PGT will continue to include staff in improving business processes.
- The PGT will continue to develop a comprehensive healthy work environment by promoting health and safety initiatives, respectful workplace policies, a meaningful recognition program and by providing effective communication between staff and leadership teams.
- The PGT will investigate strategies to support staff recruitment and retention such as offering a range of flexible work options and working with government to review classification levels for key positions.

The Issue

- In recent years, there have been several legislative reforms that have confirmed and/or enhanced the PGT's mandate including amendments to or introduction of:
 - *Family Law Act* (2013)
 - *Adult Guardianship Act* (2014)
 - *Public Guardian and Trustee Act* (2014, 2018 and 2019)
 - *Wills, Estates and Succession Act* (2014)
 - *Infants Act* (2018)
 - *Insurance (Vehicle) Act* (2019)
 - *Health Care (Consent) and Care Facility (Admission) Act* (2019)

The Impact on PGT Clients

- Many of these legislative changes have offered benefits to PGT clients including:
 - improved rights protection for vulnerable adults;
 - new post majority trustee services for youth leaving care; and
 - a more modern and efficient legal framework for the making of wills, the administration of estates and the determination of rights of succession.

The PGT Response

- Each of these legal reforms required the PGT to implement a combination of changes to policies, procedures, technology and resourcing.
- The PGT will review implementation of recent legislative reforms including care facility admission provisions under the *Health Care (Consent) and Care Facility (Admission) Act* and amendments to the *Infants Act* and the *Public Guardian and Trustee Act* that allow youth transitioning from care the option to enter into an agreement with the PGT to hold and manage their funds until the age of 27 to ensure reforms are operating as intended.
- The PGT will review and analyze the implications resulting from government directed changes to the Insurance Corporation of British Columbia (ICBC) and will respond to any impacts to the PGT role.

The PGT maintains an extensive internal control environment to respond to the legal, financial and other risks associated with its duties.

The PGT strives to mitigate risk through enhanced processes developed under its enterprise risk management framework (ERM). These risk mitigation strategies include planning and implementing internal controls and other risk management practices determined to be appropriate based on the assessed level of risk, resource constraints and risk tolerance levels commensurate with the PGT's duty as a fiduciary.

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

Major changes in the risk environment for this service delivery plan include a reduced risk associated with priority setting and capacity planning as the PGT continues to utilize a successful project management framework and increased temporary project resources to ensure prioritized initiatives are completed as required.

The risk associated with workload impacting employee engagement was separated from other human resources risks for the first time this year as staff continue to feel the impact of an increasingly complex workload.

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 2019 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 |
|---|---|--|
| Workload impacting employee engagement | Risk that PGT employees are not effectively engaged due to a very high workload which can impact client service. | The PGT aims to mitigate this risk by creating ongoing recruitment processes to maximize staffing resources, providing additional resources in specific service areas facing increased demands that have corresponding increases in fees, promoting health and wellness activities and resources to promote staff resiliency and continually pursuing efficiency improvements. |
| Human resources sufficiency | Risk that PGT cannot recruit or retain adequate numbers of appropriately qualified employees due to constraints such as low compensation levels for key positions. | The PGT acts to mitigate this risk by striving to increase employee engagement, enhancing recruitment and retention initiatives, developing succession plans and by working with the Public Service Agency to develop new strategies including trying to improve compensation rates and flexible work arrangements. |
| Internal reporting | Risk of incomplete, inaccurate or untimely internal reporting to meet operational demands. | The PGT plans to mitigate this risk by enhancing its existing information management infrastructure, pursuing business intelligence capabilities and continuing to develop internal reporting tools. |
| Priority setting and capacity planning | Risk that PGT has inadequate capacity planning and is committing to various priorities and may lack capacity to deliver on those priorities. | The PGT strives to mitigate this risk through rigorous business planning processes that prioritize current and new initiatives within organizational capacity and the overall strategic direction of the organization. |
| Changing demographics | Risk that PGT will not meet the needs of the changing demographics of the overall population (including age, ethnicity, geographical location, gender and other factors). | The PGT strives to mitigate this risk through monitoring and analyzing internal and external demographic trends to understand key demand drivers for service and reallocating existing resources where required. |
| Funding sufficiency and expense authority | Risk that provincial administrative controls will limit the PGT's expense authority so that it is unable to expend its fees in providing services to clients or declining fees will limit the funding available to provide client services. | The PGT strives to mitigate this risk by careful budgeting and by seeking relief from limits on its expense authority by clarifying its fiduciary role and the nature of its self-funding. |

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 2020-2023 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 2020-2021, the PGT will be increasing targets for six measures and reducing the timeframe for another measure. The performance measurement framework on pages 23 through 27 provides additional detail about the performance measures.

A. 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 | | |
| | | 2018/19 Actual | 2019/20 Target | 2020/21 | 2021/22 | 2022/23 |
| 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% | 90% | 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 | 87% | 85% | 85% | 85% | 85% |
| | 1.1.4 For children and youth where ongoing assistance with day to day maintenance has been approved, personalized expenditure plans will be developed and implemented within 20 calendar days of receiving all decision making information and then annually reviewed | 98% | 90% | 90% | 90% | 90% |
| | 1.1.5 Percentage of investment plans and reviews completed prior to specified due date | 84% | 80% | 90% | 95% | 95% |

| Goal # 1: Optimize client service delivery | | | | | | |
|--|--|---|--|--|--|--|
| Objectives | Performance Measures | | | Targets | | |
| | | 2018/19 Actual | 2019/20 Target | 2020/21 | 2021/22 | 2022/23 |
| 1.1 Property and financial interests of PGT clients will be well managed | 1.1.6 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, 2019 | Match or exceed established benchmarks | Match or exceed established benchmarks | Match or exceed established benchmarks | Match or exceed established benchmarks |
| | 1.1.7 Physical assets of new deceased estates secured within 15 calendar days of notification of death (inactive pending development of a replacement performance measure) | 77% | N/A | N/A | N/A | N/A |
| | 1.1.8 Assets will be entered into the trust accounting system within five business days of receipt of the work order | 99% | 90% | 95% | 95% | 95% |
| | 1.1.9 Percentage of disbursements on behalf of children and youth processed within 30 calendar days of request | N/A | 75% | 85% | 90% | 95% |
| | 1.1.10 Percentage of disbursements on behalf of adult clients to vendors processed within 30 calendar days | N/A | 75% | 85% | 90% | 95% |
| 1.2 The PGT will deliver high quality client centred services | 1.2.1 Percentage of committee of person adult clients who are annually visited by PGT staff | 100% | 95% | 95% | 95% | 95% |
| | 1.2.2 Percentage of intestate successors and beneficiaries responding to survey who rated administration services for deceased estates as good or very good | 96% | 90% | 90% | 90% | 90% |

| Goal # 2: Contribute to a fair and just society | | | | | | |
|--|--|-------------------|-------------------|---------|---------|---------|
| Objectives | Performance Measures | | | Targets | | |
| | | 2018/19 Actual | 2019/20 Target | 2020/21 | 2021/22 | 2022/23 |
| 2.1 Personal interests of PGT clients will be protected | 2.1.1 Percentage of major health care substitute decisions for adults made within three business days of all relevant information being received | 99% | 95% | 95% | 95% | 95% |
| 2.2 Statutory protective and monitoring services will be delivered in an appropriate, timely and fair manner | 2.2.1 Percentage of proposed minors' settlements \$5,000 and over that are reviewed and the parties advised of the PGT position within 60 calendar days once all relevant information has been received | 97% | 90% | 90% | 90% | 90% |
| | 2.2.2 For minors' settlements under \$5,000, the average number of calendar days to review and advise of the PGT position regarding proposed settlements once all relevant information has been received | 8.1 days | 20 days | 20 days | 20 days | 20 days |
| | 2.2.3 Percentage of cases where, on confirming that the assets of an apparently abused or neglected adult unable to seek support and assistance are at significant risk and in need of immediate protection, protective steps are taken within one business day under section 19 of the <i>Public Guardian and Trustee Act</i> | 96% | 95% | 95% | 95% | 95% |
| | 2.2.4 Percentage of private committee accounts reviewed within six months of receipt | 77% | 75% | 75% | 75% | 75% |

| Goal # 2: Contribute to a fair and just society | | | | | | |
|--|--|-------------------|-------------------|---|-------------------|-------------------|
| Objectives | Performance Measures | | | Targets | | |
| | | 2018/19 Actual | 2019/20 Target | 2020/21 | 2021/22 | 2022/23 |
| 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 Gather information regarding various definitions and tests of mental capacity and prepare public education materials outlining capacity requirements for specific decisions at various life stages | N/A | N/A | Education materials posted to PGT website by March 31, 2021 | TBD | TBD |
| | 2.3.2 PGT role explained by PGT representatives at stakeholder and service partner conferences, events and other public education forums | 115 presentations | 85 presentations | 95 presentations | 105 presentations | 105 presentations |

| Goal # 3: Achieve success through relationships | |
|--|---|
| Objectives | Performance Measures |
| 3.1 Build relationships and understanding of roles with clients and stakeholders to support improved service | Assessment - There are no specific performance measures, however, the PGT plans to achieve its mandate through working with others including clients, their friends and families, organizations with statutory authority and a wide range of professional and organizational service providers. This includes participating in government wide and government/ community initiatives. |

| Goal # 4: Demonstrate accountability and transparency | |
|--|---|
| Objectives | Performance Measures |
| 4.1 Provide meaningful information to clients, stakeholders 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 continued implementation of new legislation are major strategic approaches. The PGT has a strong accountability framework that includes an enterprise risk management framework and independently audited public reporting on performance and operations. |

| 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. | | | | | |
| | | 2018/19 Actual | 2019/20 Target | 2020/21 | 2021/22 | 2022/23 |
| | 5.1.1 Percentage of existing PGT staff that completed at least 10 hours of client service related learning | 94% | 75% | 80% | 85% | 90% |

A. Summary Financial Outlook

This forecast has been prepared on the basis of information available to the PGT as of December 23, 2019 and updated on March 12, 2020 to align with Budget 2020 allocations to the PGT. Any other changes that may have occurred after December 23, 2019 are not included.

The following financial assumptions have been included:

- The amounts for 2020-2021 and 2021-2022 reflect anticipated operations except as noted below. The amounts for 2022-2023 are flatlined.
- There are 277 permanent full time equivalent base employee positions and five temporary full time equivalent employee positions.
- Benefits have been included at 25.4% of salaries throughout the period.
- The Eighteenth BCGEU Main Agreement has a three year term commencing April 1, 2019 and expiring March 31, 2022 and includes salary rate increases of 6% over the term of the agreement. The confirmed increases of 2% in April 2020 and 2021 have been included in the PGT salary forecast.
- The collective agreement between the province and the BC Crown Counsel Association expired March 31, 2019. Estimated salary rate increases for legal counsel staff of 2% per year have been included in the PGT salary forecast.
- Estimated salary rate increases for non union management staff of 2% per year have been included in the PGT salary forecast.
- PGT voted funding from the Province of British Columbia represents a sub vote transfer from the Ministry of Attorney General.
- PGT fees earned under the *Public Guardian and Trustee Fees Regulation* are recognized in this report as external recoveries from fees.
- The *Health Statutes Amendment Act, 2007* repealed and replaced Part 3 of the *Health Care (Consent) and Care Facility (Admission) Act* on November 4, 2019. The legislation introduced a new consent scheme for admission to care facilities in British Columbia and included new statutory duties for the PGT. Costs associated with the program are estimated at \$0.733 million for 2020-2021 and \$0.748 million thereafter. This new program has been partially funded by an increase in voted funding from the Province of British Columbia. The PGT is forecasting a deficit equal to the unfunded cost of providing the program, which may be funded by a further increase to voted funding at a later date if access to contingencies is approved.

- The PGT received approval to proceed with the development of an electronic document management system. Design work is underway and will continue in 2020-2021 with a phased implementation during the fiscal year. 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 electronic document management system and subsequent enhancements.
- 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.
- 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 \$0.324 million for 2020-2021 and \$0.328 million thereafter. These cost recoveries are recognized as External Recoveries in the British Columbia Budget Estimates.

B. Financial Forecast for the year ending March 31, 2021

(Expressed in thousands of dollars)

| | Estate and Trust Services | | | | Public Services ¹ | | | Total |
|--|---------------------------|------------------------------------|----------------------|-----------------|------------------------------|-------------------|-------------------|-----------------|
| | Adult Trust Services | Estate and Personal Trust Services | Child Trust Services | Subtotal | Adult Services | Child Services | Subtotal | |
| External recoveries from fees | | | | | | | | |
| Commissions | \$ 6,291 | \$ 4,260 | \$ 981 | \$ 11,532 | \$ - | \$ - | \$ - | \$ 11,532 |
| Asset management fees | 4,372 | 1,712 | 1,247 | 7,331 | - | 65 | 65 | 7,396 |
| Estate liaison administration fees | 514 | - | - | 514 | - | - | - | 514 |
| Minimum administration fees | 354 | - | - | 354 | - | - | - | 354 |
| Heir tracing fees | - | 78 | - | 78 | - | - | - | 78 |
| Other | - | - | - | - | 462 | 500 | 962 | 962 |
| Total external recoveries from fees | 11,531 | 6,050 | 2,228 | 19,809 | 462 | 565 | 1,027 | 20,836 |
| Operating expenses | | | | | | | | |
| Salaries and benefits | 10,343 | 4,333 | 1,509 | 16,185 | 4,596 | 4,165 | 8,761 | 24,946 |
| Computer systems and support | 1,002 | 384 | 150 | 1,536 | 394 | 297 | 691 | 2,227 |
| Other operating and administrative costs | 713 | 217 | 198 | 1,128 | 283 | 193 | 476 | 1,604 |
| Amortization | 648 | 254 | 94 | 996 | 264 | 200 | 464 | 1,460 |
| Client expenditures | 423 | 156 | 1 | 580 | 32 | 22 | 54 | 634 |
| Professional services | 94 | 63 | 29 | 186 | 54 | 42 | 96 | 282 |
| Legal services | 177 | - | - | 177 | 29 | 65 | 94 | 271 |
| Total operating expenses | 13,400 | 5,407 | 1,981 | 20,788 | 5,652 | 4,984 | 10,636 | 31,424 |
| Net external recovery (expense)² | \$ (1,869) | \$ 643 | \$ 247 | \$ (979) | \$ (5,190) | \$ (4,419) | \$ (9,609) | (10,588) |
| Voted funding from the Province of British Columbia | | | | | | | | 10,355 |
| Balance | | | | | | | | \$ (233) |
| Capital expenditures | | | | | | | | \$ 363 |

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

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

C. Financial Forecast for the year ending March 31, 2022

(Expressed in thousands of dollars)

| | Estate and Trust Services | | | | Public Services ¹ | | | Total |
|--|---------------------------|------------------------------------|----------------------|-----------------|------------------------------|-------------------|-------------------|-----------------|
| | Adult Trust Services | Estate and Personal Trust Services | Child Trust Services | Subtotal | Adult Services | Child Services | Subtotal | |
| External recoveries from fees | | | | | | | | |
| Commissions | \$ 6,512 | \$ 4,296 | \$ 942 | \$ 11,750 | \$ - | \$ 1 | \$ 1 | \$ 11,751 |
| Asset management fees | 4,591 | 1,797 | 1,309 | 7,697 | - | 68 | 68 | 7,765 |
| Estate liaison administration fees | 514 | - | - | 514 | - | - | - | 514 |
| Minimum administration fees | 371 | - | - | 371 | - | - | - | 371 |
| Heir tracing fees | - | 77 | - | 77 | - | - | - | 77 |
| Other | - | - | - | - | 444 | 496 | 940 | 940 |
| Total external recoveries from fees | 11,988 | 6,170 | 2,251 | 20,409 | 444 | 565 | 1,009 | 21,418 |
| Operating expenses | | | | | | | | |
| Salaries and benefits | 10,550 | 4,420 | 1,540 | 16,510 | 4,688 | 4,247 | 8,935 | 25,445 |
| Computer systems and support | 1,024 | 392 | 153 | 1,569 | 402 | 305 | 707 | 2,276 |
| Other operating and administrative costs | 749 | 230 | 204 | 1,183 | 298 | 208 | 506 | 1,689 |
| Amortization | 682 | 267 | 99 | 1,048 | 278 | 211 | 489 | 1,537 |
| Client expenditures | 421 | 156 | 1 | 578 | 32 | 22 | 54 | 632 |
| Professional services | 93 | 62 | 28 | 183 | 53 | 41 | 94 | 277 |
| Legal services | 180 | - | - | 180 | 30 | 66 | 96 | 276 |
| Total operating expenses | 13,699 | 5,527 | 2,025 | 21,251 | 5,781 | 5,100 | 10,881 | 32,132 |
| Net external recovery (expense)² | \$ (1,711) | \$ 643 | \$ 226 | \$ (842) | \$ (5,337) | \$ (4,535) | \$ (9,872) | (10,714) |
| Voted funding from the Province of British Columbia | | | | | | | | 10,466 |
| Balance | | | | | | | | \$ (248) |
| Capital expenditures | | | | | | | | \$ 363 |

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

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

D. Financial Forecast for the year ending March 31, 2023

(Expressed in thousands of dollars)

| | Estate and Trust Services | | | | Public Services ¹ | | | Total |
|--|---------------------------|------------------------------------|----------------------|-----------------|------------------------------|-------------------|-------------------|-----------------|
| | Adult Trust Services | Estate and Personal Trust Services | Child Trust Services | Subtotal | Adult Services | Child Services | Subtotal | |
| External recoveries from fees | | | | | | | | |
| Commissions | \$ 6,512 | \$ 4,296 | \$ 942 | \$ 11,750 | \$ - | \$ 1 | \$ 1 | \$ 11,751 |
| Asset management fees | 4,591 | 1,797 | 1,309 | 7,697 | - | 68 | 68 | 7,765 |
| Estate liaison administration fees | 514 | - | - | 514 | - | - | - | 514 |
| Minimum administration fees | 371 | - | - | 371 | - | - | - | 371 |
| Heir tracing fees | - | 77 | - | 77 | - | - | - | 77 |
| Other | - | - | - | - | 444 | 496 | 940 | 940 |
| Total external recoveries from fees | 11,988 | 6,170 | 2,251 | 20,409 | 444 | 565 | 1,009 | 21,418 |
| Operating expenses | | | | | | | | |
| Salaries and benefits | 10,550 | 4,420 | 1,540 | 16,510 | 4,688 | 4,247 | 8,935 | 25,445 |
| Computer systems and support | 1,024 | 392 | 153 | 1,569 | 402 | 305 | 707 | 2,276 |
| Other operating and administrative costs | 749 | 230 | 204 | 1,183 | 298 | 208 | 506 | 1,689 |
| Amortization | 682 | 267 | 99 | 1,048 | 278 | 211 | 489 | 1,537 |
| Client expenditures | 421 | 156 | 1 | 578 | 32 | 22 | 54 | 632 |
| Professional services | 93 | 62 | 28 | 183 | 53 | 41 | 94 | 277 |
| Legal services | 180 | - | - | 180 | 30 | 66 | 96 | 276 |
| Total operating expenses | 13,699 | 5,527 | 2,025 | 21,251 | 5,781 | 5,100 | 10,881 | 32,132 |
| Net external recovery (expense)² | \$ (1,711) | \$ 643 | \$ 226 | \$ (842) | \$ (5,337) | \$ (4,535) | \$ (9,872) | (10,714) |
| Voted funding from the Province of British Columbia | | | | | | | | 10,466 |
| Balance | | | | | | | | \$ (248) |
| Capital expenditures | | | | | | | | \$ 363 |

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

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

E. Special Account Summary (Expressed in thousands of dollars)

| | Public Accounts | Estimates | Service Delivery Plan | | |
|---|------------------|------------------|-----------------------|------------------|------------------|
| | 2018/19 | 2019/20 | 2020/21 | 2021/22 | 2021/23 |
| Special Account, beginning of year | \$ 26,459 | \$ 26,517 | \$ 26,517 | \$ 26,284 | \$ 26,036 |
| Operating expenses | (29,089) | (29,661) | (31,424) | (32,132) | (32,132) |
| External recoveries from fees | 19,782 | 19,957 | 20,836 | 21,418 | 21,418 |
| Voted funding from the Province of British Columbia | 9,365 | 9,704 | 10,355 | 10,466 | 10,466 |
| Net recovery (expense) | 58 | - | (233) | (248) | (248) |
| Special Account, end of year | \$ 26,517 | \$ 26,517 | \$ 26,284 | \$ 26,036 | \$ 25,788 |

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

Toll free

| | |
|-----------|--------------|
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