

# **PUBLIC GUARDIAN AND TRUSTEE**

## **SERVICE DELIVERY PLAN**

**April 1, 2017 – March 31, 2020**



**December 22, 2016**  
***(Updated on February 7, 2017***  
***to align with Budget 2017 Estimates)***

Public Guardian and Trustee of British Columbia.

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**Transmittal and Approval Letters**

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

I have the honour of delivering this 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, 2017 to March 31, 2020. It has been prepared under my direction and all material fiscal assumptions and policy decisions as of December 22, 2016 and updated on February 7, 2017 have been considered in preparing it. The plan was updated on February 7, 2017 to align with Budget 2017 Estimates. I am accountable for the basis on which the plan has been prepared.

\_\_\_\_\_  
Catherine M. Romanko  
Public Guardian and Trustee

\_\_\_\_\_  
Date

To: Catherine M. Romanko  
Public Guardian and Trustee

Pursuant to s. 22 (1) of the *Public Guardian and Trustee Act*, I approve the Service Delivery Plan 2017-2020 for the Public Guardian and Trustee.

\_\_\_\_\_  
Attorney General and Minister of Justice

\_\_\_\_\_  
Date

Pursuant to s. 22 (3) of the *Public Guardian and Trustee Act*, the attached Service Delivery Plan 2017-2020 for the Public Guardian and Trustee has been approved by Treasury Board.

\_\_\_\_\_  
Chair of Treasury Board

\_\_\_\_\_  
Date

### **Message from the Public Guardian and Trustee**

I am pleased to present the Service Delivery Plan for the Public Guardian and Trustee (PGT) for the period of April 1, 2017 to March 31, 2020.

During the three year period of this service delivery plan, the PGT will continue to advance its multiyear strategy to transform internal processes and service delivery to better meet the needs of clients now and in the future.

Responding effectively to increasingly complex needs of clients is a continuing challenge for the PGT. Clients and their families expect reliable, quality service delivered in a timely and convenient manner. At the same time, the PGT operates in a traditional paper based environment supported by outdated and unsustainable technology. Within that context, the PGT administers approximately \$897 million in client assets and serves in a fiduciary capacity to manage sensitive client legal, financial, personal and health care matters.

To address this challenge, the PGT created a strategic plan based on feedback received from clients and stakeholders about their experience with PGT services and obtained an independent analysis of the PGT's systems technology requirements. Through this process, the PGT identified key initiatives relating to technology, business processes and staff training and development which when implemented will move the PGT forward from its current operational and service limitations to a modern organization and service model better able to support PGT clients.

During the initial year of this service delivery plan, the PGT will address the first priority of its strategic plan by introducing a modern trust accounting system, the acquisition and development of which has been enabled by government funding. The new financial system will remove a long standing barrier to modern client service and will significantly mitigate the risk associated with legacy technology. Also during the period of this service delivery plan, the PGT expects to develop and implement a document management system to improve access to and security of client information. At a later stage, the PGT plans to develop and implement digital self service options for clients and stakeholders to access their own PGT related information in appropriate circumstances.

As part of its strategic plan, the PGT will also introduce two new specialized teams and streamlined processes to call in and secure client assets and to carry out client financial transactions. Expected efficiencies resulting from the implementation of these new measures will allow staff to direct more attention to managing complex client issues.

The PGT recognizes that skilled and committed employees are a critical resource and are essential to the ability of the PGT to meet its mandate. Empowering staff to deliver their best in client service will continue to be a priority. To this end, the PGT will expand its training and

skills development programs for staff focusing on effective communication and substantive knowledge based continuing education. In addition, the PGT will enhance its plan relating to the successful recruitment, retention and succession of qualified and experienced staff.

With respect to law reform, the PGT will continue to advocate for the creation of a statutory definition of public property guardianship to clarify the duties and authority of the PGT as property guardian for children in continuing care. Legislative clarity respecting the PGT's role as property guardian will assist the PGT in interacting with the Ministry of Children and Family Development and the Delegated Aboriginal Agencies as coguardians of children in continuing care and will support the work of the PGT in protecting the property rights of these children. The PGT will also explore the potential to extend its services as property guardian to youth transitioning out of continuing care beyond the age of majority with the objective of protecting the property interests of these young people until they are better equipped to independently manage their affairs.

New legislation impacting PGT services may come into force during the period of this service delivery plan in the areas of care facility admissions and court appointed adult guardianship, both of which require additional resources to support new or enhanced PGT statutory duties. The PGT will continue to collaborate with the Ministries of Health and Justice to prepare for these potential legislative changes.

The next three years will be a period of significant change as the PGT moves forward with its strategic plan to build capacity to effectively deliver statutory services to clients now and in the future.

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Catherine M. Romanko  
Public Guardian and Trustee

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**1. ORGANIZATIONAL OVERVIEW**

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 mental incapacity makes them vulnerable to abuse, neglect and self neglect. The PGT also administers estates of deceased and missing persons and provides personal trust services. PGT responsibilities span the legal, financial, health and social services sectors.

The PGT currently has 263 base full time equivalent employee positions. It served approximately 26,700 clients and administered approximately \$897 million of client assets as at March 31, 2016. The PGT delivers service from offices in Vancouver, Victoria and Kelowna.

The PGT organizational structure is as follows:

<p><b>Child and Youth Services</b></p> <p>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.</p>	<p><b>Services to Adults</b></p> <p>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.</p>
<p><b>Client Finance and Administrative Services</b></p> <p>Provides client and corporate financial services including client investments, receipts, disbursements and tax services; administers PGT facilities; provides information technology services; and investigative services to secure client assets.</p>	<p><b>Estate and Personal Trust Services</b></p> <p>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; and stores wills and information for persons who have named the PGT to be executor of their estates.</p>
<p><b>Legal Services</b></p> <p>Responsible for legal services, information and privacy requests; and oversight of the internal decision review process.</p>	<p><b>Corporate Projects and Strategic Operations</b></p> <p>Provides corporate services including strategic planning, project management, policy development and administration; conducts organizational performance planning and reporting, corporate training, internal and external communications; and coordinates management information, research and evaluation.</p>

## A. Key Statutes

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

- *Adoption Act*
- *Adult Guardianship Act*
- *Child, Family and Community Service Act*
- *Community Care and Assisted Living Act*
- *Cremation, Interment and Funeral Services Act*
- *Employment Standards Act*
- *Estate Administration Act\**
- *Estates of Missing Persons Act*
- *Family Law Act*
- *Health Care (Consent) and Care Facility (Admission) Act*
- *Infants Act*
- *Insurance Act*
- *Insurance (Vehicle) Act*
- *Limitation 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](http://www.trustee.bc.ca). The website also includes the PGT annual report which contains audited financial statements and audited performance information.

## B. Corporate Governance

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

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

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



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

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

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

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

### **C. Financing Structure**

The PGT Operating Account is established as a Special Account in the general fund of the provincial Consolidated Revenue Fund. Revenue is derived from a combination of recoveries from 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. They are a combination of commissions on capital, commissions on income and asset management fees.

The PGT self funds a large percentage (68% in 2015-2016) of its actual expenditures through fees charged on client income and assets with supplementary voted funding that supports public services such as regulatory and oversight activities. Revenue in excess of expenditures is retained in the Special Account if unspent at year end though it is not accessible to the PGT for spending in subsequent years without Treasury Board approval.

**D. Clients, Stakeholders and Service Partners**

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

PGT Primary Client Groups	Key PGT External Relationships	Key PGT Private Sector
<p>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:</p> <ul style="list-style-type: none"> <li>• Children in continuing care of the province</li> <li>• Children with trust funds</li> <li>• Children whose guardians wish to settle a claim for damages on behalf of the child</li> <li>• Adults with cognitive impairments due to brain injury, developmental disability, diseases of aging and mental illness who require assistance with decision making</li> <li>• Vulnerable adults who may be experiencing abuse, neglect or self neglect</li> <li>• Intestate successors and beneficiaries of estates of deceased or missing persons</li> <li>• Beneficiaries of personal trusts</li> <li>• Adults requiring temporary substitute decision making for health care decisions</li> </ul>	<p>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. Key PGT stakeholders and service partners include family and others in supportive networks of PGT clients. The PGT also works with a wide range of public bodies to meet the needs of clients. These relationships include:</p> <ul style="list-style-type: none"> <li>• Family and friends of clients</li> <li>• Community groups and nonprofit organizations</li> <li>• First Nations and Aboriginal organizations</li> <li>• Provincial government ministries</li> <li>• Public service partners with statutory authority</li> <li>• British Columbia Courts</li> <li>• Law Society of British Columbia and other legal professional organizations</li> <li>• Government of Canada departments and agencies</li> <li>• BC Investment Management Corporation</li> <li>• Insurance Corporation of BC</li> <li>• BC Unclaimed Property Society</li> </ul>	<p>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:</p> <ul style="list-style-type: none"> <li>• Private service providers such as care facilities, funeral homes and personal attendants</li> <li>• Personal service providers</li> <li>• Financial institutions</li> <li>• Medical and social services professionals</li> <li>• Lawyers</li> <li>• Accountants</li> <li>• Insurance providers</li> <li>• Real property managers</li> <li>• Heir tracers</li> <li>• Private investment managers</li> </ul>

## **2. MANDATE OF THE PUBLIC GUARDIAN AND TRUSTEE**

The mandate of the PGT is to protect the legal and financial interests of children under the age of 19 years; protect the legal, financial, personal and health care interests of adults who require assistance in decision making; and administer the estates of deceased and missing persons.

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.

While the PGT delivers approximately 50 different statutory functions under 23 provincial statutes, the vast majority fall under one of two program areas, either *estate and trust services* or *public services*.

### **A. Estate and Trust Services**

Estate and trust services include services where 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. These activities are classed as “estate and trust services” when determining cost recovery.

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 and a user pay approach underlies the fees charged for these services. In 2015-2016, PGT estate and trust services accounted for \$16.8 million or 63% of total PGT costs and produced \$16.7 million or 93% 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 and exercises professional discretion in making decisions.

**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 making. These activities are classed as “public services” when determining cost recovery.

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 2015-2016, PGT public services accounted for \$9.8 million or 37% of total PGT costs and produced \$1.3 million or 7% of total self generated recoveries from fees.

Public services are centred on the following primary business lines, derived from the PGT’s enabling legislation.

**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 and health care decisions**

The PGT makes or appoints other substitute decision makers to make health care decisions on behalf of persons who are mentally incapable of providing consent to treatment and who have no one authorized to make personal and health care 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 wellbeing 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 incapable and 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.

### **3. STRATEGIC CONTEXT**

The period covered by this three year service delivery plan is one in which the PGT continues to move forward with significant change in 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 modern technology.
- Responding to the increasing complexity of client related issues.
- Anticipating potential law reform which may affect client service.
- Responding to changing service expectations of clients and stakeholders.
- Enhancing employee engagement.

#### **A. Improving Client Service Through the Use of Modern Technology**

The PGT continues to modernize its information technology systems as part of the strategic plan to optimize client service delivery. The PGT currently operates in a traditional paper based environment supported by legacy information technology that has limited ability to provide clients and stakeholders with the information they require and in the form they expect. As a result, significant gaps exist between client needs and legitimate expectations and the organization's ability to respond to them. Replacing outdated technology systems will enable the PGT to improve operations and achieve better client outcomes.

The PGT is in the process of implementing the first priority of its strategic plan by replacing its existing legacy trust accounting system. The PGT continues to work closely with the BC Chief Information Officer and the Ministry of Justice in following a best practices approach in implementing a new system. The new trust accounting system is scheduled to be operational in the first year of this service delivery plan.

A document management system is a critical need for the PGT. The PGT is required to manage and retain significant volumes of legal and financial client records over service periods that can last for decades. A document management system would mitigate risk and ensure efficient access to critical client information.

PGT clients and service partners increasingly expect technology facilitated services similar to that which they receive elsewhere in society. For example, clients expect to be able to review the status of their trust accounts online and submit information interactively through a secure access portal. The PGT's strategic plan provides for building the necessary technology infrastructure to increase its capacity to meet these expectations.

**B. Responding to the Increasing Complexity of Client Related Issues**

Demographic shifts impacting society as a whole are also changing the composition and service needs of PGT clients.

As the proportion of seniors continues to increase, so does the demand for investigations involving allegations of abuse, neglect and self neglect of adults and referrals to determine if PGT services are required for estates of deceased persons. In addition to the increasing volumes for these activities, the PGT is investigating and administering clients with more complex estates.

Managing the assets of and providing services to adult clients or investigating the assets of deceased estates is increasingly complex as client assets and support systems may be located outside of the province and may be held online in digital formats. Managing these types of estates increasingly involves sophisticated debt management services and electronic search expertise.

Increased immigration to British Columbia has created a need to provide PGT services in a culturally appropriate manner. The PGT often provides service in situations involving considerable family conflict and staff must be aware of and sensitive to the implications of cultural and linguistic differences. The PGT also continues to build its ability to provide culturally sensitive services to Aboriginal clients in order to work effectively with First Nations communities.

Public awareness of the need to provide supports to youth leaving continuing care at age 19, is growing. These young people, who have already been significantly disadvantaged because of life circumstances which led to their being placed into care, are at a greater disadvantage than those youth who continue to be supported by their families and social networks as they become young adults. In recent years, government policy has moved towards improving the supports available to these youth by extending supports for those who are enrolled in education or life skills programming between the ages of 19 and 24.

By statute, PGT services as property guardian for children in continuing care end when a child attains the age of 19 years. In spite of this limitation, the PGT has been able to extend transitional support to youth leaving care, particularly in the areas of limited financial management and financial literacy training. The PGT has also advocated for law reform that would allow it to provide trustee services for capable property guardian clients after they reach majority by joint agreement between the former clients and the PGT.

The PGT seeks to strengthen options for youth leaving care by participating in the Youth Futures Education Fund Advisory Committee and to increase opportunities for clients by joining the Registered Disability Savings Plan Action Group, a component of the government's Accessibility 2024 plan. Contributing to a fair and just society is a strategic PGT goal.

**C. Anticipating Potential Law Reform Which May Affect Client Service**

The PGT strives to promote the best interests of its clients by advocating for law reform which would benefit PGT clients and by participating in consultations on proposed legislative amendments. During the period covered by this service delivery plan, legislative changes may have an impact on the services provided by the PGT. The PGT continues to advocate for the potential to bring into force the remaining unproclaimed provisions of the *Adult Guardianship and Planning Statutes Amendment Act, 2007* which would amend the *Adult Guardianship Act* and create a modern and comprehensive adult guardianship legal framework. The amendments relate primarily to the court process for appointing a guardian for an adult, a process in which the PGT has an oversight role. Implementing this legislation will create new or expanded statutory duties for the PGT, creating an incremental resourcing pressure which will have to be resolved before the legislation is brought into force.

During the term of this service delivery plan, government may also bring into force certain provisions of the *Health Statutes Amendment Act, 2007*, which will create a legal consent scheme for the admission of adults to care facilities in British Columbia. Under this law, the PGT will have a new role in authorizing temporary substitute decision makers to consent to admissions or to make decisions regarding admission to care facilities on behalf of incapable adults who have no legal representatives. Appropriate resourcing will be required for the PGT to meet these new statutory obligations.

In addition, the PGT continues to work with government on the development of a modern definition of public guardianship for children and youth so that the authority of the PGT as property guardian for children in care is clearly defined and transparent.

Legislative amendments often require extensive changes to PGT business practices, information technology systems, policies and procedures, staff training and public education materials.

**D. Responding to Changing Service Expectations of Clients and Stakeholders**

In developing its strategic plan, the PGT conducted focused consultations with clients and stakeholders who identified a wide range of opportunities for improved service delivery by the PGT. Clients and stakeholders expressed the desire for greater clarity about the role of the PGT and for clear communication from the PGT about how the PGT's involvement will impact them, what they can expect from the PGT and the associated timelines. As a result the PGT is changing business processes to improve client services.

Though many of the proposed solutions for enhancing client services are technology based, the PGT is also considering solutions to address people and process concerns. Improving business processes, enhancing skills and knowledge training for employees, enhancing operational controls and making changes to the PGT organizational structure are all part of the PGT plan for transformation of service delivery.



Achieving success through relationships is a PGT strategic goal. The PGT continues to work with key partners to facilitate a community response to preventing and responding to reports of abuse, neglect and self neglect of vulnerable adults. For example, the PGT is working with Community Living British Columbia on several initiatives to support the independence and protection of vulnerable adults with developmental disabilities.

The PGT is also striving to meet increasing demand for financial literacy training for PGT child and youth clients that will help prepare them to manage their own finances as adults. The PGT secures financial benefits to which its child and youth clients are entitled, resulting in many of these young clients having some financial resources as they become adults and move on to independent living. Financial literacy is an essential life skill and the PGT continues to place a major emphasis on providing this training.

As property guardian for children in continuing care, the PGT must provide culturally competent service to its Aboriginal child and youth clients. The PGT is also coguardian with several Aboriginal Child and Family Service Agencies that serve a significant number of children in continuing care. As the Ministry of Children and Family Development is considering the additional devolution of statutory child protection responsibilities to Delegated Aboriginal Agencies, the PGT may be required to develop relationships with an increasing number of coguardians.

The PGT continues to collaborate with its counterparts in other Canadian provinces and territories through the National Association of Public Trustees and Guardians in seeking to develop best practices in many areas.

#### **E. Enhancing Employee Engagement**

PGT staff are required to deliver complex services to vulnerable British Columbians, who themselves are often living in challenging circumstances. The PGT role may be resisted and family conflict is frequently an element of administering deceased estates or protecting the financial interests of vulnerable adult clients.

Engaged PGT employees with specialized expertise are the key resource to providing quality client service. It is essential that the PGT maintain public confidence in its services if it is to be effective in fulfilling its mandate.

For this reason, the PGT is committed to developing motivated, skilled and accountable leaders and staff. It is also committed to providing a safe, healthy and respectful workplace. The PGT will continue to pursue making improvements in specific areas by developing and implementing action plans in response to staff comments gathered in the provincial Work Environment Survey. The PGT human resources plan continues to prioritize an extensive staff training

program to ensure that consistent, relevant and ongoing training is available to support staff. Internal communications have also been enhanced to support staff engagement.

Recruiting and retaining skilled employees in the legal, financial, health and social services sectors remains a critical challenge for the PGT. This challenge is further exasperated by the need to incorporate heightened regulatory and accountability requirements, increased client and service partner expectations and competition from other employers who may be offering more attractive salaries, flexible work options and lower caseloads.

Succession planning is a primary focus as business continuity requires that qualified employees are available and in place to carry out PGT roles and responsibilities. By fostering an environment where staff can increase knowledge and skills, the PGT is able to promote the development of its employees and ensure that corporate knowledge is transferred for key positions.

#### **4. OPERATING CONTEXT**

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

- Constraints associated with the outdated PGT information technology infrastructure has been a historic risk and will continue to pose enterprise risks and impair service delivery until upgraded. These negative impacts affect almost all aspects of PGT operations and service delivery. However, the PGT is currently in the process of implementing a modern trust accounting system and also plans to proceed with other supportive technology when funding is secured. These measures are expected to significantly reduce enterprise risk once completed.
- The PGT operates within a traditional paper based work environment. To provide efficient and effective service, the PGT requires a document management system to ensure efficient access to critical client information and to mitigate the risk of lost or overlooked information or privacy breach. The acquisition of a document management system is also included in the PGT strategic plan.
- Demands associated with public, client, stakeholder and service partner expectations about the nature, quality and service delivery models for PGT services continue to evolve. The PGT supports a continuous improvement project approach, including Lean methodologies, to empower staff to improve business processes and client service delivery.
- Provincial government administrative controls on activities such as hiring, travel and purchasing apply to the PGT as part of the broad public service. Managing within these controls has constrained the PGT's ability to deliver services to clients who pay for PGT services.

- Global economic conditions impact rates of return for investments and the value of client assets. The PGT's fees are based on the value of client assets under administration and recoveries generated from fees charged on these assets are used to fund client services. Market volatility negatively impacts the PGT's ability to generate recoveries from fees for client services.
- Demand for PGT services where the PGT acts in a significant oversight and investigatory role has increased. Regulatory services are not funded through corresponding recoveries from fees because these services apply to the provincial population at large, only a portion of whom will become PGT clients and thus be subject to fees that support these services.
- Demographic shifts in population trends continue to impact demand for PGT services. A proportionately aging population will continue to increase the need for PGT involvement to safeguard the legal and financial interests of adult British Columbians requiring assistance in managing their affairs and ultimately in administering their estates.
- Administering client assets has become more complex in that PGT clients represent a diverse and mobile population with assets and family members throughout Canada and the world. Identifying and managing assets increasingly requires staff expertise in accessing electronic financial records and otherwise dealing with the online presence of clients.
- The increase of financial opportunities for specific PGT client groups creates resource pressures for the PGT to take steps to secure such benefits for eligible clients. A key example is that related to accessing grants and bonds associated with the federal Registered Disability Savings Plan.
- Growing awareness of the incidence and nature of financial abuse of vulnerable adults continues to increase pressure for the PGT to respond to allegations of abuse. The PGT participates in or leads initiatives involving a range of local, provincial and national organizations related to improving coordinated supports for adults vulnerable to abuse, neglect and self neglect.

### **5. STRATEGIC RISKS AND OPPORTUNITIES**

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, due consideration to 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 lower risk associated with records management as the PGT has recently updated its record retention periods and has submitted a business case to government to obtain funding for a document management system. The risk associated with funding sufficiency and expense authority for the organization as a whole continues to increase in significance due to the impact of provincial administrative controls.

The following summarizes the most significant specific risks the PGT faces, as identified and assessed through the ERM process conducted in September 2016 and outlines some of the major mitigation strategies. This summary of key risks does not describe all potential risks facing the PGT nor all of the related controls and mitigation strategies.

Topic	Nature of Risk	Major Mitigation Strategies
Funding sufficiency and expense authority	The PGT would be at risk if provincial administrative controls limited its expense authority so that it was unable to expend its revenue in providing services to clients or declining revenues would 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.
Human resources sufficiency	The PGT would be at risk if it could not recruit or retain adequate numbers of appropriately qualified employees due to constraints imposed by the provincial government.	The PGT strives to mitigate this risk by an ongoing commitment to increasing employee engagement, to enhancing recruitment and retention initiatives and by identifying its fiduciary role in seeking relief from staffing related provincial controls.
Records management	Reliable access to current and past client information is necessary to carry out PGT fiduciary duties and could be at risk from ineffective documentation and retention procedures.	The PGT strives to mitigate this risk through providing staff training and updating records retention procedures and seeks to implement a document management system in the near future as part of continued development of its information technology infrastructure.

STRATEGIC RISKS AND OPPORTUNITIES

Topic	Nature of Risk	Major Mitigation Strategies
Changing demographics	Changing demographics increases the risk that PGT will not have adequate resources to meet increased demands for service.	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.
Internal communications	Ineffective internal communications with respect to the coordination of different functions within client services would create risk to PGT requirement to satisfactorily fulfill statutory roles.	The PGT strives to mitigate this risk through the development of communication protocols and through procedural documents.
Training and compliance with PGT policies and procedures	There would be a risk if employees were not following PGT policies and procedures.	The PGT seeks to mitigate this risk by providing training on new policies and procedures.
Implementation of new trust accounting system	The PGT would be at major risk if the new trust accounting system is not successfully implemented.	The PGT seeks to mitigate this risk by utilizing a best practice based systems implementation approach that includes the use of a concurrent independent systems implementation audit.
Negative public attention risk	PGT reputation would be at risk if the PGT receives negative public attention.	The PGT seeks to mitigate this risk through improved communications, media response planning and training.
External understanding of PGT mandate, roles and responsibilities	There is a risk that the public, service partners and stakeholders may not fully understand or accept PGT roles and responsibilities.	The PGT strives to mitigate this risk through public information materials and public education activities.
Internal reporting	PGT is at risk of incomplete, inaccurate and untimely internal reporting of required financial, performance and management information.	The PGT strives to mitigate this risk by continuing to build upon internal reporting capabilities.

## 6. PERFORMANCE MEASURES

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 2017-2020 Service Delivery Plan support the PGT in achieving these strategic goals. The PGT strategic goals are as follows:

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

For the past several years, the PGT has been enhancing its capacity to draw performance reporting results from its information technology systems and now most reports on individual performance measures are drawn from PGT systems. The PGT’s legacy trust accounting system currently provides source data for five performance measures. As part of replacing that system, the PGT will not report on those five measures for this 2017-2020 Service Delivery Plan and will instead develop new measures after reviewing impacted processes and technologies from the new trust accounting system and incorporate those new measures into the 2018-2021 Service Delivery Plan which will be reported publicly in the 2018-2019 Performance Report. The performance measurement framework on pages 23 through 28 provides details about which measures are being reviewed.

### 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.

**B. Performance Measures**

<b>Goal # 1: Optimize client service delivery</b>						
<b>Objectives</b>	<b>Performance Measures</b>	<b>Targets</b>				
		<b>2015/16 Actual</b>	<b>2016/17 Target</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>
1.1 Property and financial interests of PGT clients will be well managed	1.1.1 Percentage of disbursements from children’s trusts that are completed within 15 calendar days of request by the guardian or client (inactive pending financial trust system implementation and development of a replacement performance measure)	99%	90%	NA	NA	NA
	1.1.2 Percentage of critical incident reports in respect of children in continuing care that are reviewed and have action initiated by the PGT within 45 calendar days of receipt	99%	95%	95%	95%	95%
	1.1.3 Percentage of personalized case plans (covering property, effects, legal issues and living arrangements) that are developed and implemented for new adult clients within six months of PGT appointment as committee of estate	96%	80%	80%	80%	80%
	1.1.4 For children and youth where ongoing assistance with day to day maintenance has been approved, personalized expenditure plans will be developed and implemented within 20 calendar days of receiving all decision making information and then annually reviewed	94%	90%	90%	90%	90%

<b>Goal # 1: Optimize client service delivery</b>						
<b>Objectives</b>	<b>Performance Measures</b>	<b>2015/16</b>	<b>2016/17</b>	<b>Targets</b>		
		<b>Actual</b>	<b>Target</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>
	1.1.5 Percentage of adult client trust receipts processed within five business days (inactive pending financial trust system implementation and development of a replacement performance measure)	99%	90%	NA	NA	NA
	1.1.6 Percentage of adult client disbursements processed within 15 business days (inactive pending financial trust system implementation and development of a replacement performance measure)	99%	95%	NA	NA	NA
	1.1.7 Physical assets of new deceased estates secured within 15 calendar days of notification of death	92%	75%	75%	75%	75%
	1.1.8 Assets will be entered into the trust accounting system within five business days of receipt of the work order	100%	85%	85%	85%	85%
	1.1.9 Percentage of deceased estate funds that are distributed to intestate successors and beneficiaries rather than transferred to the BC Unclaimed Property Society (inactive pending financial trust system implementation and development of a replacement performance measure)	97%	85%	NA	NA	NA



<b>Goal # 1: Optimize client service delivery</b>						
<b>Objectives</b>	<b>Performance Measures</b>	<b>2015/16 Actual</b>	<b>2016/17 Target</b>	<b>Targets</b>		
				<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>
	1.1.10 Investment returns for all three pooled funds match or exceed established benchmarks	Three of the three funds met or exceeded their benchmarks at March 31, 2016	Match or exceed established benchmarks	Match or exceed established benchmarks	Match or exceed established benchmarks	Match or exceed established benchmarks
	1.1.11 Percentage of investment plans subject to review that are completed within the year (inactive pending financial trust system implementation and development of a replacement performance measure)	97%	95%	NA	NA	NA
1.2 The PGT will deliver high quality client centred services	1.2.1 Percentage of committee of person adult clients who are annually visited by PGT staff	99%	95%	95%	95%	95%
	1.2.2 Percentage of intestate successors and beneficiaries responding to survey who rated administration services for deceased estates as good or very good	96%	85%	85%	85%	85%

<b>Goal # 2: Contribute to a fair and just society</b>						
<b>Objectives</b>	<b>Performance Measures</b>	<b>2015/16</b>	<b>2016/17</b>	<b>Targets</b>		
		<b>Actual</b>	<b>Target</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>
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	96%	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	98%	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	12.4 days	20 days	20 days	20 days	20 days
	2.2.3 Percentage of cases where, on confirming that the assets of an apparently abused or neglected adult unable to seek support and assistance are at significant risk and in need of immediate protection, protective steps are taken within one business day under section 19 of the <i>Public Guardian and Trustee Act</i>	99%	95%	95%	95%	95%
	2.2.4 Percentage of private committee accounts reviewed within six months of receipt	75%	75%	75%	75%	75%

<b>Goal # 2: Contribute to a fair and just society</b>						
<b>Objectives</b>	<b>Performance Measures</b>	<b>Targets</b>				
		<b>2015/16 Actual</b>	<b>2016/17 Target</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>
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 Contribute to public awareness and potential law reform as a member of the Canadian Centre for Elder Law's advisory committee for the Health Care Consent, Aging and Dementia: Mapping Law and Practice in BC project	NA	NA	Participate in project during 2017-2018 (subject to continuation of project)	TBD	TBD
	2.3.2 PGT role explained by PGT representatives at stakeholder and service partner conferences, events and other public education forums	134 presentations	80 presentations	80 presentations	80 presentations	80 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 the specific performance measures described above relate to this goal. In addition, the PGT is approaching this goal by responding to a large number of strategic and operational factors. Implementing supportive information technology, particularly a new trust accounting system, and continued implementation of new legislation are major strategic approaches. The PGT has a strong accountability framework that includes an enterprise risk management framework and independently audited public reporting on performance and operations.

**Goal # 5:  
Engage and empower staff**

Objectives	Performance Measures
5.1 Develop motivated, skilled and accountable leaders and staff	Assessment - There are no specific performance measures, however, the PGT is approaching this goal from a number of perspectives. These include building a strong corporate training program, planning in response to employee engagement surveys, continuing support for a Lean culture, and applying risk mitigation strategies to ensure the PGT is appropriately staffed.

## 7. FINANCIAL CONTEXT

The PGT cost allocation model was developed to show recoveries from fees and costs in a meaningful way by linking resources to the costs of providing service.

### A. Summary Financial Outlook

This forecast has been prepared on the basis of information available to the PGT as of December 22, 2016 and updated on February 7, 2017 to align with Budget 2017 Estimates. Any changes that may occur after that date are not included.

The following financial assumptions have been included in this service delivery plan:

- The amounts for 2017-2018 and 2018-2019 reflect anticipated operations except as noted below. The amounts for 2019-2020 are flatlined.
- There are 265 full time equivalent base employee positions.
- Benefits have been included at 24.3% of salaries throughout the period.
- The 17th BC Government and Service Employees' Union Master Agreement has a five year term commencing April 1, 2014 and expiring March 31, 2019 which provides rate increases of 5.5% over the term of the agreement. It also provides the potential for Economic Stability Dividend (ESD) rate increases totalling 2% over the term of the agreement. Future ESD rate increases are uncertain and not reflected in the PGT salary forecast, except for the 0.45% ESD rate increase (\$0.1301 per hour across all pay rates) that took effect on February 1, 2016, and the 0.35% ESD rate increase (\$0.1024 per hour across all pay rates) which will take effect February 1, 2017. The confirmed incremental salary rate increases of 1% in February 2017, 0.5% in April 2017, 1% in February 2018 and 0.5% in April 2018 have also been included in the PGT salary forecast.
- The collective agreement between the Province and the BC Crown Counsel Association has a 12 year term commencing April 1, 2007 and expiring March 31, 2019 which provides an incremental rate increase of 1.27% each year in addition to percentage compensation parity with the Provincial Court Judiciary. The incremental salary rate increases of 1.27% in April 2017 and 1.27% in April 2018 have been included in the PGT salary forecast. The future base salary impact of retroactive salary rate adjustments owing to legal counsel staff but not yet paid has not been included due to uncertainty regarding the value of the impact and source of funding.
- Salary projections for non union management staff have remained constant, however there may be salary impacts for some PGT non union management staff as a result of the

performance based in-range salary increase which is not yet determined. The implementation of the band assignment as part of the update to the Management Classification and Compensation Framework did not significantly impact PGT management salaries.

- PGT fees earned under the *Public Guardian and Trustee Fees Regulation* are recognized in this report as external recoveries from fees.
- Due to uncertainties surrounding the nature and timing of legislation such as proclamation and enactment, there has been no allowance for the financial implications resulting from implementation of:
  - *Adult Guardianship and Planning Statutes Amendment Act, 2007* provisions relating to the court process for appointing a guardian for an adult; and
  - the *Health Statutes Amendment Act, 2007* that will repeal and replace Part 3 of the *Health Care (Consent) and Care Facility (Admission) Act* and introduce a consent scheme for admission to care facilities in British Columbia.

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

- PGT voted funding is provided in accordance with amounts established by the Ministry of Justice and is assumed to remain consistent with the amount provided in the 2016-2017 Estimates.
- Centralized overhead costs provided by other government entities, and not paid by the PGT, include certain financial and administrative services, post employment benefits and office and warehouse facilities. These centralized costs are estimated at over \$3 million per year and are not reflected in this forecast.
- The PGT has received approval to proceed with the replacement of its legacy trust accounting system. Design and implementation is already underway with implementation scheduled for May 1, 2017. Operational costs to support Phase I of the project are included in the forecast; as funding for Phase II is not yet confirmed, no operational costs for Phase II have been included.
- Amortization expense reflects annual base capital funding of \$0.363 million, plus costs capitalized by the Office of the Chief Information Officer and transferred to the PGT on implementation of the new trust accounting system.

**B. Financial Forecast for the Year Ending March 31, 2018**

(Expressed in thousands of dollars)

	Estate and Trust Services				Public Services **			Total
	Adult Trust Services	Estate and Personal Trust Services	Child Trust Services	Subtotal	Adult Services	Child Services	Subtotal	
<b>External recoveries from fees</b>								
Commissions	5,254	3,985	694	9,933	-	251	251	10,184
Asset management fees	2,990	1,466	1,159	5,615	-	25	25	5,640
Estate liaison administration fees	544	-	-	544	-	-	-	544
Heir tracing fees	-	128	-	128	-	-	-	128
Other	240	3	-	243	548	497	1,045	1,288
<b>Total external recoveries from fees</b>	<b>9,028</b>	<b>5,582</b>	<b>1,853</b>	<b>16,463</b>	<b>548</b>	<b>773</b>	<b>1,321</b>	<b>17,784</b>
<b>Operating Expenses***</b>								
Salaries and benefits	9,121	3,443	1,321	13,885	3,756	3,670	7,427	21,311
Computer systems and support	516	185	137	838	220	212	432	1,270
Other operating and administrative costs	624	223	119	966	315	447	762	1,728
Client expenditures	550	126	6	683	35	21	56	738
Professional services	169	71	38	279	65	68	133	412
Amortization	410	138	58	606	148	129	277	883
Legal services	26	-	4	29	3	223	226	255
Building occupancy	26	8	10	44	31	31	63	106
<b>Total operating expenses</b>	<b>11,442</b>	<b>4,194</b>	<b>1,693</b>	<b>17,328</b>	<b>4,575</b>	<b>4,801</b>	<b>9,376</b>	<b>26,704</b>
<b>Net external recovery (expense) *</b>	<b>(2,414)</b>	<b>1,388</b>	<b>160</b>	<b>(865)</b>	<b>(4,027)</b>	<b>(4,028)</b>	<b>(8,055)</b>	<b>(8,920)</b>
<b>Voted funding from the Province of British Columbia</b>								<b>8,920</b>
<b>Balance</b>								<b>-</b>
<b>Capital Expenditures</b>								<b>363</b>

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

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

\*\*\* The Operating Account reports the recoveries earned from the services provided to clients of the PGT and the operating and capital expenditures relating to the provision of these services. Client expenses which are initially paid by the PGT Operating Account in order to satisfy third-party service providers but later recovered from clients are not included as PGT operating expenses but are included in the British Columbia Budget 2017 Estimates and are estimated at \$199,000.

### C. Financial Forecast for the Year Ending March 31, 2019

(Expressed in thousands of dollars)

	Estate and Trust Services				Public Services **			Total
	Adult Trust Services	Estate and Personal Trust Services	Child Trust Services	Subtotal	Adult Services	Child Services	Subtotal	
<b>External recoveries from fees</b>								
Commissions	5,229	3,965	694	9,888	-	250	250	10,138
Asset management fees	3,035	1,501	1,178	5,714	-	25	25	5,739
Estate liaison administration fees	540	-	-	540	-	-	-	540
Heir tracing fees	-	126	-	126	-	-	-	126
Other	238	2	-	240	543	490	1,033	1,273
<b>Total external recoveries from fees</b>	<b>9,042</b>	<b>5,594</b>	<b>1,872</b>	<b>16,508</b>	<b>543</b>	<b>765</b>	<b>1,308</b>	<b>17,816</b>
<b>Operating Expenses***</b>								
Salaries and benefits	9,190	3,469	1,331	13,991	3,785	3,698	7,483	21,474
Computer systems and support	525	187	138	850	223	215	438	1,288
Other operating and administrative costs	637	228	121	986	321	456	777	1,763
Client expenditures	562	129	6	697	36	21	57	754
Professional services	171	72	39	281	65	68	133	414
Amortization	409	137	58	604	148	129	277	881
Legal services	26	-	4	30	3	227	231	261
Building occupancy	(19)	(9)	5	(23)	14	14	28	5
<b>Total operating expenses</b>	<b>11,500</b>	<b>4,214</b>	<b>1,702</b>	<b>17,416</b>	<b>4,596</b>	<b>4,828</b>	<b>9,424</b>	<b>26,839</b>
<b>Net external recovery (expense) *</b>								<b>(9,023)</b>
<b>Voted funding from the Province of British Columbia</b>								<b>9,023</b>
<b>Balance</b>								<b>-</b>
<b>Capital Expenditures</b>								<b>363</b>

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

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

\*\*\* The Operating Account reports the recoveries earned from the services provided to clients of the PGT and the operating and capital expenditures relating to the provision of these services. Client expenses which are initially paid by the PGT Operating Account in order to satisfy third-party service providers but later recovered from clients are not included as PGT operating expenses but are included in the British Columbia Budget 2017 Estimates and are estimated at \$199,000.



**D. Financial Forecast for the Year Ending March 31, 2020**

(Expressed in thousands of dollars)

	Estate and Trust Services				Public Services **			Total
	Adult Trust Services	Estate and Personal Trust Services	Child Trust Services	Subtotal	Adult Services	Child Services	Subtotal	
<b>External recoveries from fees</b>								
Commissions	5,229	3,965	694	9,888	-	250	250	10,138
Asset management fees	3,035	1,501	1,178	5,714	-	25	25	5,739
Estate liaison administration fees	540	-	-	540	-	-	-	540
Heir tracing fees	-	126	-	126	-	-	-	126
Other	238	2	-	240	543	490	1,033	1,273
<b>Total external recoveries from fees</b>	<b>9,042</b>	<b>5,594</b>	<b>1,872</b>	<b>16,508</b>	<b>543</b>	<b>765</b>	<b>1,308</b>	<b>17,816</b>
<b>Operating Expenses***</b>								
Salaries and benefits	9,166	3,462	1,325	13,954	3,789	3,732	7,520	21,474
Computer systems and support	525	187	138	850	223	215	438	1,288
Other operating and administrative costs	637	228	121	986	321	456	777	1,763
Client expenditures	562	129	6	697	36	21	57	754
Professional services	171	72	39	281	65	68	133	414
Amortization	409	137	58	604	148	129	277	881
Legal services	26	-	4	30	3	227	231	261
Building occupancy	(19)	(9)	5	(23)	14	14	28	5
<b>Total operating expenses</b>	<b>11,476</b>	<b>4,207</b>	<b>1,696</b>	<b>17,378</b>	<b>4,600</b>	<b>4,861</b>	<b>9,461</b>	<b>26,839</b>
<b>Net external recovery (expense) *</b>								<b>(9,023)</b>
<b>Voted funding from the Province of British Columbia</b>								<b>9,023</b>
<b>Balance</b>								<b>-</b>
<b>Capital Expenditures</b>								<b>363</b>

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

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

\*\*\* The Operating Account reports the recoveries earned from the services provided to clients of the PGT and the operating and capital expenditures relating to the provision of these services. Client expenses which are initially paid by the PGT Operating Account in order to satisfy third-party service providers but later recovered from clients are not included as PGT operating expenses but are included in the British Columbia Budget 2017 Estimates and are estimated at \$199,000.

**E. Special Account Summary**

(Expressed in thousands of dollars)

	Public Accounts	Estimates	Service Delivery Plan		
	2015/16	2016/17	2017/18	2018/19	2019/20
<b>Special Account Beginning Balance</b>	\$ 26,792	\$ 26,837	\$ 26,837	\$ 26,837	\$ 26,837
Operating Expenses	-27,467	-26,655	-26,724	-26,839	-26,839
External Recoveries from Fees	18,935	17,860	17,804	17,816	17,816
Transfer from Ministry Vote	8,577	8,795	8,920	9,023	9,023
Net Recovery (Expense)	45	0	0	0	0
<b>Special Account Ending Balance</b>	\$ 26,837	\$ 26,837	\$ 26,837	\$ 26,837	\$ 26,837

**8. CONTACT INFORMATION**

Public Guardian and Trustee

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

Vancouver Island Office  
1215 Broad Street  
Victoria, British Columbia V8W 2A4  
Telephone: 250.356.8160  
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Interior North Office  
1345 St. Paul Street  
Kelowna, British Columbia V1Y 2E2  
Telephone: 250.712.7576  
Fax: 250.712.7578

For more information:  
Visit [www.trustee.bc.ca](http://www.trustee.bc.ca) or email: [mail@trustee.bc.ca](mailto:mail@trustee.bc.ca)

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

**Toll free**

Vancouver	604.660.2421
Victoria	250.387.6121
Elsewhere	800.663.7867