
**Report on Financial Management Review of the Wildfire
Management Branch**

Ministry of Forests and Range

**Internal Audit & Advisory Services
Ministry of Finance**

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Abbreviations

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| PWCO | Provincial Wildfire Coordination Officer |
| RWCO | Regional Wildfire Coordination Officer |
| The branch | Wildfire Management Branch |
| The ministry | Ministry of Forests and Range |
| TB | Treasury Board |

Executive Summary

We have completed our review of the financial management environment with the Wildfire Management Branch (the branch). At the request of The Ministry of Forests and Range, we assessed whether the existing financial management framework ensures optimal use of the Direct Fire and Fire Preparedness budgets and identified opportunities to increase financial management effectiveness and efficiency.

The branch is tasked with managing wildfires on both Crown and private lands outside of organized areas such as municipalities and regional districts. The branch's mandate is to provide wildfire management and emergency response support to protect life and assets.

The branch has a strong focus on operations with reviews and analysis continually performed to ensure effectiveness in managing wildfires throughout the province.

However, the level of attention and focus on improvement with financial and administrative matters is not as evident. The branch has an opportunity to significantly improve its financial management practices by applying the same risk-based approach used in operations to its financial and administrative functions.

We also found a lack of financial performance measures for fire operations and the current budgetary system challenging. The measures are crucial to ensure an environment of financial accountability and to ensure the branch is meeting its financial objectives. The current budget system of two votes Fire Preparedness and Direct Fire are not integrated effectively as there are many expenses that could be charged to either vote, and allocation could make tracking of those costs difficult. Strong financial performance measures would be necessary to change the vote structure and still provide assurance that resources were being used appropriately.

General Control Environment

While the branch's actions in managing wildfires have proven to be effective operationally, there is an opportunity to develop and improve the efforts/diligence towards its financial and administrative responsibilities with the goal of increasing cost effectiveness and efficiency. While the general philosophy throughout the organization has been ensuring fires are contained to minimize damage to life and property as the main priority, greater attention could be given to the financial impacts of those decisions.

Risk Assessment

The branch has demonstrated an ability to apply a risk-based approach in prioritizing its efforts throughout the fire season to the fires that are more critical. This same philosophy could be used to perform a formal financial risk assessment. Conducting a risk assessment would allow the branch to identify and rank its financial risks, providing them a framework from which to make financial decisions based on areas of greater likelihood or impact.

Monitoring and Reporting

While the branch has developed valuable monitoring and reporting tools, the tools are not being consistently or fully utilized throughout the branch to ensure a strong financial and administrative environment. Used more effectively, these tools could provide a beneficial impact on financial management monitoring and reporting activities.

Vote Description

We found the current two vote structure and 2003 Direct Fire Expenditure Framework may be hampering the effective use of resources, and may be negatively impacting cost efficiency and effectiveness by the lack of clarity in allocating costs and not being able to take advantage of a number of opportunities present to the branch such as long term aviation contracts and other fire prevention activities. In addition, the interdependence and impact of the two votes on each is not being measured.

Internal Controls

The branch has made considerable efforts to become more consistent with its financial process and while it has achieved some results, the branch's financial and administration processes could be improved. Our review identified internal controls where a greater focus on cost awareness and containment, accuracy, and reliability could be beneficial such as training and education amongst staff to develop stronger procurement practices and contract administration. Other areas for controls to be strengthened include invoice processing, overtime/payroll and asset management.



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Introduction

The Wildfire Management Branch (the branch) is tasked with managing wildfires on both Crown and private lands outside of organized areas such as municipalities and regional districts. The branch's mandate is to provide wildfire management and emergency response support to protect life and assets, particularly forest and grass lands, as provided for under legislation, government plans and cost-sharing agreements.

The branch is part of The Ministry of Forests and Range's (the ministry) Operations Division with Provincial Headquarters located in Victoria. The province is divided into six Fire Centres: Coastal, Kamloops, Southeast, Cariboo, Prince George and Northwest, which are each responsible for wildfire management within their area of responsibility. Fire Centres provide administrative, wildfire suppression and aviation services to all staff within their area of operation. Fire Centres are staffed by forest officers, dispatchers, fire fighters and support staff who coordinate wildfire prevention, detection and suppression activities. Each Fire Centre is divided into zones and within each zone there are one or more fire bases. Fire fighters are dispatched from the bases, which are strategically located so as to provide even coverage throughout the province.

The Direct Fire sub-vote provides for forest protection including fire prevention control in accordance with applicable legislation throughout the province, control and suppression of wild fires, and ex-gratia payments related to these activities and rehabilitation costs. The Direct Fire sub-vote provides for fire prevention, and the infrastructure, personnel, equipment and supplies required to maintain a consistent state of readiness to control and suppress wild fires.

This sub-vote also allows for statutory appropriation for fire control under the *Wildfire Act*. Costs related to the provision of supplies and services are recovered from other agencies and other levels of government, provinces, countries, companies, organizations and individuals. The 2008/09 Direct Fire estimate was \$56.226 million and the September 2010 budget estimate was \$420 million. The actual expenditures for direct fire were \$382 million for 2009/10. Given the significant size of the branch budget, Internal Audit & Advisory Services (IAAS) was requested by the ministry to undertake a review of the effectiveness of branch financial management processes

Purpose

The purpose of this engagement was to undertake a review of financial management processes within the branch to identify opportunities to streamline financial management and/or assist fire staff to more efficiently and practically meet key financial management requirements.

Scope

The scope of this engagement included the identification and assessment of key financial controls, gaps and best practices impacting financial management in place within the branch. The scope is branch-wide and includes the Provincial Headquarters and a sample of three regionally-based Fire Centres including Kamloops, Cariboo (Williams Lake) and South East (Castlegar).

Specific objectives were to:

- assess whether the existing financial management framework ensures optimal use of the budget; and
- identify opportunities to increase financial management effectiveness and efficiency.

Observations and Recommendations

Overall, the branch has a strong focus on operations and adherence to a risk-based approach with reviews and analysis continually performed to ensure effectiveness in managing wildfires throughout the province.

However, the level of attention and focus on improvement with financial and administrative matters is not as evident. Increasing cost consciousness and raising the importance of considering costs when making decision would assist in improving the general control environment. The branch has an opportunity to significantly improve its financial management practices by applying the same risk-based approach used in operations to its financial and administrative functions. Identifying and ranking the financial risks would provide the branch with direction to address the more urgent or critical financial concerns and increase cost awareness amongst all staff when making operational decisions. We also found a lack of financial performance measures with benchmarks for fire operations in place and the current budgetary system challenging. The measures are crucial to ensure an environment of financial accountability and to ensure the branch is meeting its financial objectives. The branch has developed tools that can be used to assist the staff in making sound financial as well as operational decisions if used effectively. Once a performance management system is in place, the organization should take better advantage of its tools in place to monitor and report on its activities.

The budget challenges presented by the two votes have caused staff to develop work-arounds, such as allocation of costs. Strong financial performance measures would be necessary to change the vote structure and still provide assurance that resources were being used appropriately.

The branch's internal financial environment could be improved. A focus has been to create consistency in processes throughout the branch. While improvement in developing consistent practices was evident, a number of control areas such as overtime recording, procurement practices and equipment tracking could be strengthened.

1.0 General Control Environment

Overall, we found the general control environment within the branch, that is, the atmosphere in which staff conduct their activities and carry out their responsibilities, to be very effective with respect to fire fighting operations, however, less so with financial and administrative functions. As a result, opportunities exist to increase cost awareness and to raise the importance of financial considerations in operational decision making across the branch.

Further, we found that individual accountability for financial impacts of decisions and staff competency as it relates to financial and administrative management could be improved.

Finally, there is a need for increased performance measurement of financial effectiveness in order to increase the level of accountability for financial results achieved.

1.1 Financial Considerations and Cost Monitoring

The branch could focus more on financial cost considerations particularly at the fire operations level. Performance evaluations for Incident Commanders and most decision making positions do not require demonstrated budgeting or cost containment as evidenced by review of job descriptions and job postings. Linking individual staff performance requirements to demonstrated cost controlling activities would reinforce the message from the top of the organization that consideration of financial impacts are essential in their decision making efforts.

Initiatives have been taken throughout the branch to raise awareness to the importance of monitoring costs when fighting fires. Based on our review and our fieldwork performed in three fire centres, the following are examples of initiatives reviewed:

- The South East Fire Centre Goals with fiscal responsibility as the number one goal.
- Fire Preparedness Considerations to assist Regional Wildfire Coordination Officers (RWCOs) to staff appropriately
- Analysis of travel for fuelling of aircraft.
- Roles and Responsibilities of RWCO and Finance and Admin Section Chief Responsibilities that identify costing as a priority.
- “Mentoring binders” guide newer employees to make both operationally effective and cost efficient decisions.
- Use of Daily Cost Estimate to plan workloads and anticipate when additional staff would be required.

These initiatives have emphasized the importance of financial considerations in the decision making process, but are not consistently employed throughout the branch. Programs similar to these could be adopted throughout the organization to increase consistency.

Recommendations

- (1) **The ministry should build a culture where consideration of costs is prevalent when decision making by providing resources to support staff in their efforts to reduce costs by:**
 - a. **linking performance requirements to budgeting and cost controlling activities; and**
 - b. **ensuring consistent use of initiatives already in place.**

1.2 Authority and Responsibilities

The Incident Commanders could consult staff with specialized aviation knowledge more frequently as their specialized knowledge involve using aircraft more efficiently and effectively. Due to the emergency nature of the work to be done, the IC system is very autocratic to allow for quick decisions to be made. Consequently, Incident Commanders are not consistently optimizing the benefit of aviation experts within the organization through collaborative efforts and training provided by those with the specialized knowledge. It is key that the Incident Commanders have the input of the aviation specialists to ensure the most economically viable and more importantly safest decisions are made.

The branch exhibits the “silo” effect at the fire, zone and centre levels. While the branch has implemented the Provincial Critical Resource Allocation Protocol to provide direction to the Provincial Wildfire Coordination Officer (PWCO) and the RWCOs when deciding where to dedicate resources across the province, the practices are not consistently followed at the operational level. This behaviour creates a situation where parties will “hoard” resources (staff, helicopters, etc.) and incur standby charges to secure resources. As a result, other zones with active fires were required to recruit from other jurisdictions impacting negatively on productivity and cost efficiency.

Recommendations

- (2) **The branch should work to develop a more collaborative environment between Incident Commanders and aviation specialists.**
- (3) **The branch should continue to work to create an environment where staff see the needs at the provincial levels and not solely at the fire centre, fire zone or fire line levels. This message should be echoed from the PWCO through to the fire line staff responsible for decisions with a financial impact.**

1.3 Knowledge Management Transfer

Within the branch there is significant experience and knowledge on the financial impacts of fire fighting. Part of that knowledge includes valuation of assets at risk and estimating costs of fighting fires. As many of the experienced staff near retirement, it is critical to capture and transfer their knowledge.

Staff development and the transference of knowledge have not been as effective as they could be. We were informed that the environment does not allow for effective staff development of finance and administration proficiencies and valuable knowledge transfer from experienced staff. The time spent by senior staff in the field training and developing less experienced staff is limited due to other priorities and almost exclusively focussed on fire fighting operations. Responsibilities could be structured to allow experienced staff more time in the field to observe and provide guidance on cost efficiencies to less experience, particularly over the next few years prior to the staff reaching retirement.

The branch conducts debriefs at the end of fires and the end of the season, however, less attention is given to the financial impacts of decisions made through the season. The organization should include financial results and analysis as part of this exercise.

A strong evaluation process with a focus on both operational and financial impacts would assist in creating an environment of financial accountability.

Recommendations

- (4) The branch should formalize a program of staff development and knowledge transfer which should include financial analysis and cost considerations as a key part of the knowledge management process.**
- (5) The branch should include analysis of financial and administrative impacts from operational decisions as part of the annual debrief process.**

1.4 Performance Measurement/Management

The Direct Fire budget has no specific documented financial goals or objectives in place which can be used to measure performance. As a result, the lack of objectives related to financial management of the Direct Fire budget, could create a situation where costs associated with resource allocation may not be consciously considered, may not influence or drive decisions and may not include financial accountability.

A strong performance management process, complete with key performance indicators has been developed for aviation activities. Key performance indicators with a financial impact include:

- reducing unused minimums for helicopters;
- reducing unnecessary bucketing; and
- more effective use retardant and chemicals.

The 2009 fire season was the first year that the indicators were used. Results, historical data and what future actions will be taken were not yet available for review. We were informed that the system will be continuously reviewed and improved to ensure data tracked is accurate and includes the most appropriate indicators or benchmarks.

Fire operations are working to develop a similar performance management process as aviation. The system is gaining maturity as the organization develops benchmarks and ways to measure the performance indicators. Financial performance indicators with a focus on measures that positively impact use of resources should be included as part of this framework. The framework should be supported by a methodology that enables the financial performance measures to be verified and enable long term comparisons.

Incorporating these factors into financial measures could make the development of the relevant and appropriate performance measure very challenging. The challenge of determining the most appropriate performance measures does not eliminate the need to develop good tools for performance measurement. The branch could use the firefighting costs per hectare in conjunction with other factors such as terrain, proximity to population or value of assets at risk to develop a number of key performance indicators.

Employee
Performance

Financial impacts of decisions are not addressed through the staff evaluation form (Form B) or the Monitoring Report. Form B is completed for each employee after each fire is extinguished, and the Monitoring Report is completed through on-site visits by management.

The Form B has a line "Finance and Administration", but typically, it is marked as Satisfactory with no added commentary. The Form B is used as part of the criteria for increasing certification levels for staff which in turn drive promotion for staff. Both these documents provide a great opportunity, if used more effectively, to raise awareness of costs and encourage supervisory staff to find the most economical as well as effective manner to manage fires.

Recommendations

- (6) The branch should develop financial and administrative performance measures to be included in the performance management framework that is currently being developed.**
- (7) The branch should redesign the Form B, Monitoring Report and certification process to include a greater costing/budgeting presence for supervisory levels and ensure it is consistently and thoughtfully completed.**

2.0 Risk Assessment

There is a lack of formal financial risk assessment in place to ensure effective and efficient financial management which creates a gap in decision making.

The branch has shown an aptitude for prioritizing activities based on risk through their operations as they continually utilize a risk based approach when deciding which fires to dedicate resources to on a day-to-day and week-to-week basis throughout the fire season. A financial risk assessment should be integrated with the branch's well-developed operational risk based approach.

To develop the financial risk assessment, the branch must review their financial and administrative goals and objectives. Once the goals and objectives are clear and consistent, the branch should involve administrative, operations and aviation staff to assist with risk identification and ranking. Identification involves compiling a list of events that could affect the organization from fulfilling its financial management goals. Once identified, the ranking process involves creating a rating based on likelihood and frequency of the event occurring, and the impact or consequences if the event occurs. Mitigation strategies, that is, activities under taken by the branch to limit exposure to the risk, should also be included in the assessment. The Risk Management Branch in the Ministry of Finance offers services including facilitating risk assessments which the branch could employ in developing the financial risk assessment.

The process should be conducted on a regular basis (i.e. at least annually), updating the list of financial risks, rankings and mitigation strategies.

The resulting assessment would assist the branch in organizing priorities based on likelihood and impact of the high risk financial and administrative areas that should be monitored more closely and frequently.

We were informed that some informal risk identification activities were performed at the end of the fire season and action taken to address issues.

Examples of areas identified to be addressed in the risk assessment are:

- lack of defined objectives for the Direct Fire budget;
- contracted services;
- outsourcing;
- training of finance staff;
- procurement practices;
- funding; and
- the financial system including potential issues with fraud (payroll, equipment/asset management, vendor collusion) and invoice payment processing.

Recommendation

- (8) The branch should use their risk based approach to fire operations and consult with the Risk Management Branch to conduct a branch-wide risk assessment to identify and rank financial and administrative risks to the organization.**

3.0 Monitoring and Reporting

Monitoring and reporting activities occur during normal operations and includes regular management and supervisory activities. The branch should assess the quality of performance over time and ensure that the findings determined through regular review are promptly resolved. To accomplish this, the branch has developed the following four strong monitoring and reporting tools:

- the Fire Analysis Strategies;
- the Daily Cost Estimate;
- the Preparedness Levels Decision Guide; and
- the Situation Report.

We found that these tools are not being consistently or fully utilized throughout the branch to ensure a strong financial and administrative environment. Used more effectively, these tools could have a beneficial impact on financial management and reporting.

This would lead to increased accuracy and reliability of budget forecasts and estimated versus actual expenditures. The net result being greater cost awareness and accountability amongst operational staff.

3.1 Fire Analysis Strategy

The Fire Analysis Strategy is not being used to its full effectiveness as a budget monitoring tool. The Fire Analysis Strategy is used to compile, analyze, and report information for decision making with regard to fires that go beyond the initial attack phase. Without providing an effective frame for the use of resources, the potential exists that fire fighting activities become excessive without anyone being responsible for monitoring the costs. Deficiencies identified within strategies reviewed were:

- strategies were not completed entirely or in a timely manner, this was particularly evident when updates were required;
- details how estimates (value at risk and suppression costs) were derived were not available or clear;
- strategies were not being used as an effective budgetary tool;
- strategies were not used as a learning tool from fire to fire and season to season; and
- strategies did not consistently reconcile actual costs to estimated costs.

If these deficiencies are addressed, the Fire Analysis Strategies could be an effective tool for both monitoring and reporting.

Recommendation

- (9) The branch should implement a system to use the Fire Analysis Strategies as a budget and education tool.**

3.2 Daily Cost Estimate

The 'Daily Cost Estimate YTD Comparison to Estimate Expenditures' is used throughout some fire centres for reporting and decision making. This report tracks costs by day and compares those amounts to processed and paid invoices. This activity allows the fire centre to estimate outstanding balances which allows for more effective planning of anticipated administrative workload. This approach should be adopted across the branch to enhance accuracy and reliability of data provided to headquarters and assist with planning human resource needs. This tool could be used in conjunction with the new reporting system noted below.

Recommendation

(10) The branch should implement a system across the branch to plan staffing levels for finance and administration activities.

3.3 Fire Preparedness Level Guide

The Preparedness Levels Decision Guide is used in each of the fire centres to assist the RWCO in determining the level of standby resources required. We were advised these are provincially set levels, yet two of the fire centres visited had different preparedness levels/standby resources indicating an inconsistency. Based on our review, we found that some RWCO's are more risk adverse than others and will always require the maximum level of standby resources while others will consider the costs of standby and recognize that the levels depicted in the guides are not always necessary. More experienced staff tend to be more cognizant of the costs involved and could educate newer RWCO's as to times when standby resources could be reduced. The guide should be revisited involving all centres across the branch considering both operational requirements and costs of resources with the goal of maximizing financial resources.

Recommendation

(11) The branch should revisit the Preparedness Levels Decision Guide to develop consistencies in preparedness levels across the branch.

3.4 Situation Report

The Situation Report was the document used to provide information to a number of different audiences throughout the 2009 fire season which created a situation where the report did not fully meet any one party's needs. We were informed that the report was initially expected to provide a rough estimate (within 10%) as to costs incurred on a day-by-day basis. Since its creation the Situation Report has been expected to provide:

- an estimated use of resources (not cost related) for Canadian Interagency Forest Fire Centre,
- an estimate of costs to assist branch staff predict costs to the end of fire season; and
- a detailed breakdown of day-by-day costs incurred (within 2%) for Treasury Board (TB) staff.

We were informed that the branch identified this issue in their annual debrief process, consulted with stakeholders, developed a new financial reporting system and will be implementing the system for the 2010 fire season. Effective implementation of the new financial system will rely heavily on educating all users on the importance of reporting the information as well as the critical nature of the timeliness, accuracy and format of the report.

Recommendation

(12) The branch should review the effectiveness of the new financial reporting system at the end of the 2010 fire season verifying with stakeholders that the new system meets the needs of its stakeholders and make improvements as necessary.

4.0 Vote Description

How the current budgetary structure for Direct Fire and Fire Preparedness and the 2003 Direct Fire Expenditure Framework are utilized is hampering the effective use of resources, and may be negatively impacting cost efficiency and effectiveness. These inefficiencies have resulted in staff developing work-arounds to minimize the impact. Work-arounds include the administration of seasonal staff and aviation hire agreements.

Seasonal employees begin the season as part of the Fire Preparedness budget and are moved to the Direct Fire budget once the Fire Preparedness budget is exhausted. This action was developed to make the coding of staff time manageable. Coding staff time between the two budgets, depending on function performed that day/week, would be time consuming and likely be inaccurate. While the process ensures the Fire Preparedness budget is fully expended, it results in poor matching of costs and benefits which makes analysis of budgets and costs difficult.

Short-term aviation hire agreements are used more frequently and could be more costly than annual contracts. Annual aviation contracts which could allow for lower rates are processed through the Fire Preparedness budget. Aviation resources not under contract are hired as short-term or casual (typically 1-3 days) throughout the fire season and are usually at a higher rate than those under contract. One contract reviewed provided services of a light helicopter for \$748/hr, where typical rates for that helicopter would be about \$1,125/hr. The contract required guaranteed hours, which the fire centre had little difficulty using in 2009/10.

The limited Fire Preparedness budget has left the organization hiring aircraft (predominantly helicopters) as needed and available with little planning of resources in advance. In addition, ensuring aircraft availability can be a challenge in fire seasons that have numerous other parties interested in the aircraft, typically for natural resource exploration. Having the aircraft services under contract would also address this key operational requirement.

Further, the interdependence and the impact of the two votes on each other are not being measured. Tracking of costs to activities is not being carried out (e.g. activity based costing). Overall cost effectiveness is not measured and used to better inform budget requirements. Given the level of resourcing for wildfire fighting is likely to increase year over year, increased attention should be given to cost data. A performance measurement framework, as previously discussed in Section 1.4 is a strong first step in this process. Additionally, the branch should take steps to ensure accurate attribution of costs to activities.

A review, involving TB staff and other key stakeholders, of how the ministry uses its budgets should be performed with the objective of increasing flexibility and resource optimization.

Recommendations

- (13) The ministry, in consultation with TB staff, should revisit the existing budgetary system to ensure the system maintains control while effectively using both the Direct Fire and Fire Preparedness budgets. Considerations should include administrative treatment of seasonal staff and the planning of contracted services, particularly with respect to aviation.**
- (14) The branch should develop a system to officially track cost data to be used in developing performance measures and benchmarking for the performance management framework.**

5.0 Internal Financial Controls

Overall, we found financial management practices could be strengthened throughout the organization in order to more effectively and efficiently manage costs. Internal financial controls consist of methods, policies and procedures designed to minimize errors, prevent fraud and promote efficiencies within operations.

The branch has focussed its attention on increasing consistency throughout its operations. The branch has seen improvement in a number of its financial processes and has identified other financial and administrative functions to bring consistency across the branch.

The branch's financial transaction and administration processes could be improved to reduce the probability of inaccurate or duplicate payments. The branch has recognized some of the deficiencies through the annual debrief process and taken action to correct the weaknesses for the 2010 fire season.

In addition, training and education of procurement practices and contract administration for staff outside the branch management and administration staff is needed to ensure procurement is fair, transparent and the province receives value for money.

Finally, the tracking of equipment during the busy fire season could be strengthened to minimize loss of assets due to abandonment of assets on the fire line or potential theft.

5.1 Payments

In the branch's efforts to process invoices in a timely fashion, errors occurred resulting in duplicate payments. The duplicate payments that the branch is aware of were identified by vendors that returned the duplicate payment cheques. It is uncertain as to the quantity and value of duplicate payments not returned by vendors. An audit would be required to fully value the quantity and impact of the errors and cause(s) of problem. The 2009 fire season was particularly busy with the branch generating about 70% of all ministry invoices. We were advised that the organization has developed a list of actions to be implemented for the 2010 fire season which should minimize the likelihood of duplicate payments in future years. In addition, the current re-structuring of the ministry's administrative function could alleviate some of the pressure on the branch's finance staff with the reallocation of resources from the ministry.

One of the causes of duplicate payments may have been that the ministry generated invoice ("green sheet") and a vendor generated invoice could have both been paid for the same services provided. These two invoice processing practices are used throughout the branch. Some fire centres generate invoices through the use of the "green sheet." This system has the ministry staff track the use of equipment and generate an invoice on behalf of the vendor on a ministry created form. The other system in place is the more traditional system where the vendor would submit an invoice to the fire centre for processing.

This inconsistent processing practice creates confusion for vendors and staff that operate or work out of more than one fire centre region. This risk is magnified in the case of statutory hires who frequently do not have the knowledge or experience to perform the tasks correctly. We were advised that the branch noted this issue in their annual debrief this year and have taken action to implement a system where only vendor generated invoices are to be paid.

Recommendations

- (15) The branch should conduct an analysis to determine the cause of duplicate payments to ensure the changes made in invoice processing for the 2010 fire season will address those issues.**
- (16) The branch should implement consistent invoice processing and the review process at the end of the 2010 fire season, making improvements as necessary.**

5.2 Payroll

The existing payroll system is cumbersome, laborious and inefficient. Manual overtime sheets (called diaries) are manually signed off at the end of each day by the staff's supervisor for the fire the individual worked on that day. Staff are sometimes moved from fire to fire within one day and will have multiple supervisors in a given day or the supervisor may no longer be available to sign off the staff's diary. The system creates potential risks that overtime is not approved, the information recorded is inaccurate, and the potential for fraud, as noted in 2.0 above.

An electronic logging/tracking and sign-off system for payroll could streamline this task and reduce the likelihood of errors or omissions. The organization has the potential to incorporate the PRT system to monitor work being done by staff and contractors. When the system was first developed, the strategy included using the capabilities of the PRT to monitor work activity. A cost/benefit analysis of available systems and their compatibility with existing systems (i.e. TOL, PRT) should be performed.

Recommendation

- (17) The branch should develop and implement a more effective and efficient (and likely electronic) payroll system to record and approve overtime.**

5.3 Procurement

Given the need to acquire products or services expeditiously, many staff of varying classifications within the branch have responsibility for procurement. However, outside of management and administration staff, there is a low level of awareness of core policy on procurement. This results in a heavy reliance on administrative staff and does not resolve overall risk to ensuring compliance. We identified issues which create risks to the principles of fairness, transparency and value for money. The following are situations of deviations from procurement practices:

- Contracts occasionally signed after commencement or completion of work and the rates used do not consistently match the “blue book” rates (the guide for equipment hire rates used throughout government).
- Direct awards are conducted, as is the practice in an emergency situation, but without supporting documentation added to the file after to explain the reasons why it was necessary.
- Equipment hire work completed and paid for exceeded the contract maximum. Tracking of costs against a contract are difficult as work by one contractor may be performed on multiple fire lines simultaneously. It is not determined, if noted at all, until all invoices are processed whether charges exceeded the contract maximum. For the 2009 fire season, the maximum for the contract was increased to \$250,000 from \$100,000 as in the rest of government, but the fire season was so busy that even the \$250,000 amount was exceeded on occasion.

We were advised that on occasion equipment is hired by firefighting crews on the spot as a machine was within a few kilometres of the fire. In these instances, there is no time to verify and complete the documentation immediately as the greater concern is tending to the fire. Emergency situations may allow purchasers to go to direct award, however, the decision must still be documented.

In addition, many staff administering the contracts within the branch are not familiar with the details which has led to unnecessary expenses. One identified area was when out-of-province crews come into the province, the first night’s accommodations are to be paid by the contractor, yet the administrator may pay for the hotel accommodations for that first night on their purchase card. It is almost impossible for finance staff to later identify the amount charged to a card unless notified to charge back the amount to the contractor.

As well, contracted crews are contracted to work a 12-hour day at a flat per day rate. We were advised that some supervisors would have all fire fighters work 10-hour days rather than limiting the overtime incurred by ministry staff, having the ministry staff end at 8 hours and continue to have the contracted crews work 12 hours. Educating staff on procurement practices and particulars of contracts would help to ensure that procurement is fair and transparent and the values of the contracts are maximized.

Recommendation

- (18) The branch should develop and implement training and education programs for staff whose responsibilities include arranging or administering contracts, to ensure fairness, transparency and value for money in the contracting process.**

5.3.1 Aviation

The Aviation Management System is used to record, track and process payments for aviation. Although not a government supported software package, the package provides an efficient and sound system that allows aviation staff a detailed account of activity, how much unprocessed invoicing remains and ensures no duplicate payments could occur.

The hiring of helicopters for short-term use poses a significant procurement risk due to the significant amount of money helicopters require to hire. Roughly half of all monies dedicated to fighting wildfires are spent on aviation activities. The following are areas to be reviewed:

- Fire centres hire local operators first, and then extend out to provincial operators and finally out-of-province operators. This practice may be considered as unfair, providing the local operators a considerable advantage. Additionally, the fire centres create virtual sole supplier relationships as the assignment of helicopter short term hire work is conducted on rotational basis in an effort to balance the work amongst all operators.
- The province pays the tariff rates for helicopter services. These rates are set by the operators with the knowledge that the organization will hire locally first. The risk exists that the tariff is inflated. There is no documentation to support the tariff rate as reasonable.
- Annual requests for all helicopter services are not posted on BC Bid, but rather letters are sent annually out requesting operators to verify their interest in providing services during the fire season. A risk exists that a new operator is not provided the opportunity to provide their services if they were not requested to do so through a letter.
- Aviation short term hire agreements did not have complete documentation to support payment processing. One fire centre visited does not use the standard short-term hire contract to process payments but rather a spreadsheet is provided to finance as record verification of services requested. As per Section 5.1 above, invoice processing practices should be consistent throughout the branch.

Recommendations

- (19) The branch should perform analysis, complete with documentation, verifying reasonableness of tariff rates for short term helicopter hires.**

(20) The branch should post requests for short term helicopter services on BC Bid annually.

5.4 Asset Management

Tracking and retention of equipment is at risk. Most equipment is monitored through the equipment depot in Chilliwack. During the off season, the depot will purchase and store items in preparation for the upcoming fire season, and ship some items to the fire zones, based on historical information. Once the season begins, additional items are shipped to zones based on needs, to be put into cages and sent to fire camps. A dedicated staff verifies the shipment, then records and distributes the equipment to the various fires/camps.

Equipment is to be returned to the zone from where it was shipped and reconciliation completed at the end of the season.

Generally, the system in place is effective. However, once the fire season begins, the system faces challenges. Processes change significantly, creating gaps in tracking and the potential for risk of theft/fraud and can lead to equipment being misplaced or unknowingly damaged by the following:

- If a fire reaches Type I level (large fires), items are shipped directly to the fire camp from the depot and on occasion, items are purchased directly by the Incident Commander. This flexibility is necessary to ensure resources are available in a prompt matter, but is a modification of usual processes.
- These shipments/purchases are not tracked by fire zone personnel, rather they are verified by the logistics staff on site who may not have the experience or skill set of the zone officer responsible for tracking of equipment.
- The staff at the fire zone responsible for receiving the equipment will sometimes be required on the fire line leaving the equipment tracking duty unattended.
- Equipment being moved from fire line to fire line not being consistently tracked effectively. The moving of equipment, without first going back to the fire zone, is necessary to allow for prompt response to other fires.

Recommendation

(21) The branch and equipment depot should review, develop and implement a system of equipment tracking to ensure effective asset management during the fire season.

Appendix A

| Function | Action | Priority/Timeline |
|---------------------------------|--|----------------------------------|
| Control Environment | | |
| | Link staff performance to financial objectives and implement culture build activities. | 2 |
| | Develop more collaborative environment between Incident Commander and aviation specialists. | 2 |
| | Staff development and knowledge transfer of financial decision making. | 1 |
| | Financial impacts included in debrief process. | Annually |
| | Development of financial performance measures to be included in performance management framework (PMF). | 1 must be completed prior to PMF |
| | Redesign of Form B, Monitoring Report and certification process to include greater emphasis on financial responsibilities. | 3 |
| Risk Assessment | | |
| | Conduct risk assessment and develop risk register. | 1 |
| Monitoring and Reporting | | |
| | Implement system to utilize Fire Analysis Strategies as a budget and an educational tool. | 2 |
| | Implement staffing level planning system. | 3 |
| | Revisit Preparedness Levels Decision Guide to ensure consistency across branch. | 2 |
| | Review of new financial reporting system. | End of 2010 fire season |
| Vote Description | | |
| | Revisit vote structure. | 3 |
| | Develop system to track cost data. | 2 |
| Internal Controls | | |
| | Conduct analysis to determine cause of duplicate Payments. | 1 |
| | Implement consistent invoice processing practices across the branch. | 1 |
| | Develop and implement a more effective and efficient payroll system for overtime. | 2 or 3 |
| | Procurement training and education. | 2 |
| | Analysis of helicopter tariff rates. | Annually |
| | Post requests for short-term helicopter hires on BC Bid. | Annually |
| | Develop and implement equipment tracking system. | 3 |

Detailed Action Plan – Financial Management Review of the Wildfire Management Branch

| Rec. # | Recommendations | Management Comments to be Included in Report (Action Planned or Taken) | Assigned To | Target Date | Status @ Feb 1, 2012 | Comments |
|---|--|---|--|---|--|---|
| 1.0 General Control Environment | | | | | | |
| 1.1 Financial Considerations and Cost Monitoring | | | | | | |
| 1. | <p>The ministry should build a culture where consideration of costs is prevalent when decision making by providing resources to support staff in their efforts to reduce costs by:</p> <p>a. linking performance requirements to budgeting and cost controlling activities; and</p> <p>b. ensuring consistent use of initiatives already in place.</p> | <p>a) Develop a financial performance measure for each Type I Chief, including Incident Commander, Plans Chief, Logistics Chief and Finance & Admin. Chief, to take effect for the 2011 fire season.</p> <p><i>Note: e-performance will not be used to track measure as e-performance system is used for "day-to-day" positions, not fireline certified, seasonal responsibilities.</i></p> <p>b) Corporate Wildfire Services Team (CWSLT) to ensure Daily Estimated Cost report is functioning appropriately, and make any required changes post-fire season.</p> <p>Initiate discussions with MFR's Organizational Development and Corporate Planning Branch to determine if improvements can be made to WMB's internal "S" series training program (within existing financial and personnel resource constraints).</p> | <p>WMB: WLT (Wildfire Leadership Team), Manager Fire Operations</p> <p>CWSLT (Corp Wildfire Services Leadership Team)</p> <p>WMB: Superintendent, Staff Dev and Safety</p> | <p>Winter 2010 for 2011/12 update/revision, as required</p> <p>Winter 2010 for potential 2011/12 implementation</p> | <p>Not complete</p> <p>In progress</p> <p>S260 course under development (see also 1.3.4b, below)</p> | <p>This links in to the provincial preparedness strategy.</p> <p>Ongoing... current changes include addition of recoveries-to-Vote (working with Info Mgmt Branch to implement for 2012 season).</p> <p>Course delivered in spring 2011. Note: Due to MFR & natural resource sector reorg's ODCPB no longer exists.</p> |

| Rec. # | Recommendations | Management Comments to be Included in Report (Action Planned or Taken) | Assigned To | Target Date | Status @ Feb 1, 2012 | Comments |
|---|--|---|-------------|-------------|----------------------|----------|
| 1.2 Authority and Responsibilities | | | | | | |
| 2. | The branch should work to develop a more collaborative environment between ICs and aviation specialists. | The Superintendent of Preparedness and Operations (responsible for Incident Management Teams) and the Superintendent of Aviation Management have been designated as members of WMB's provincial, post-fire season debrief team. <i>More detail on auditor's observations would assist MFR in developing additional actions: what was the specific event/issue?</i> | | | | |

| Rec. # | Recommendations | Management Comments to be Included in Report (Action Planned or Taken) | Assigned To | Target Date | Status @ Feb 1, 2012 | Comments |
|--------|---|--|---|--|----------------------|--|
| 3. | <p>The branch should continue to work to create an environment where staff see the needs at the provincial levels and not solely at the fire centre, fire zone or fire line levels. This message should be echoed from the PWCO through to the fire line staff responsible for decisions with a financial impact.</p> | <p>FMSB staff has designed “cheat sheets” for Type I Chiefs and other operational specialists to ensure they understand their financial responsibilities and have a “quick reference” at hand in the field.</p> <p>The April 1, 2010 amalgamation of the fire operations, aviation, communications and provincial air tanker centre groups into the Provincial Wildfire Coordination Centre, Kamloops, was done with the intention to build a more provincial focus and cultural shift that will filter throughout the organization.</p> <p><i>NOTE: Most seasonal staff have limited or no financial responsibility (e.g., crew members). With limited training resources, WMB will continue to focus on employees with financial responsibility.</i></p> <p>MFR’s transition from Partnership to TEAMS will strengthen provincial focus for staff at all levels. Partnership involved a two year commitment only: TEAMS will routinely engage other government staff in WMB activities, keeping them current on WMB corporate priorities, policy and procedures.</p> | <p>CWSLT</p> <p>WMB – Mgr Fire Operations</p> <p>MFR Corporate responsibility</p> | <p>Complete</p> <p>Complete</p> <p>Under development: 2-3 years to full implementation</p> | | <p>Resource Strategic Wildfire Allocation Process (RSWAP) increased the frequency of calls on a daily basis, which includes all resources and confirms provincial priorities.</p> <p>Communication: RSWAP posted on Incident shared drive and sent to all fire centres. Fires of Note send daily and weekly; weekly fire situation report captures current fire numbers and estimated costs to date (vs. historical statistics).</p> |

| Rec. # | Recommendations | Management Comments to be Included in Report (Action Planned or Taken) | Assigned To | Target Date | Status @ Feb 1, 2012 | Comments |
|--|--|--|---|--|--|--|
| 1.3 Knowledge Management Transfer | | | | | | |
| 4. | The branch should formalize a program of staff development and knowledge transfer which should include financial analysis and cost considerations as a key part of the knowledge management process. | <p>In 2009/10, WMB initiated a four-month rotational “Deputy Director” opportunity for Fire Centre Managers, which provides exposure to provincial level meetings, policy and issues (including budget and finance). It is intended that Fire Centre Managers will take back improved corporate knowledge to their base positions at the end of their rotation.</p> <p>MFR will introduce a financial analysis module, or potentially a new course within the “S” series fireline training catalogue targeted at operational decision-makers. As fireline training is developed in-house by existing staff members, it is anticipated that any new courses/modules would take at least two years to develop, as a result of existing capacity limitations.</p> | <p>WMB: Implemented in 2009/10</p> <p>WMB</p> | <p>Rotations are currently underway.</p> <p>Development started in 2010/11</p> | <p>5th rotation underway</p> <p>S160 course delivered at fire centres in Spring 2011</p> <p>Course under review for any updates / revisions for 2012 season</p> | <p>Changeover to 6th Fire Centre Manager to occur in April 2012.</p> <p>S160 delivered: course focuses on basic fireline financial responsibility, relevant to all employees.</p> <p>Course will be delivered again in spring 2012 with any required updates.</p> |

| Rec. # | Recommendations | Management Comments to be Included in Report (Action Planned or Taken) | Assigned To | Target Date | Status @ Feb 1, 2012 | Comments |
|----------------------------|--|---|--------------------------------|---|---|---|
| 7. | The branch should redesign the Form B, Monitoring Report and certification process to include a greater costing/budgeting presence for supervisory levels and ensure it is consistently and thoughtfully completed. | <p>Component of the proposed formal Quality Assurance Program for WMB. Team will review current forms/tools and redesign to meet QAP requirements.</p> <p>As an interim measure, WMB will designate the Fire Suppression Monitoring Report (FS210) as the provincial standard. Fire Centres will be responsible for ensuring staff is adequately trained to complete the report, in advance of fire season.</p> | <p>WMB: WLT</p> <p>WMB</p> | <p>Initiate in 2011/12. Pilot project to be launched in 2012/13</p> | | <p>When activity level is high: capacity at the right level is difficult to do the monitoring.</p> |
| 2.0 Risk Assessment | | | | | | |
| 8. | The branch should use their risk based approach to fire operations and consult with the Risk Management Branch to conduct a branch-wide risk assessment to identify and rank financial and administrative risks to the organization. | <p>RMB reps attended winter 2011/12 WLT meeting and assisted the mgmt team to develop an initial risk register for the top 4 financial & administrative risks.</p> <p>Risk Management Branch staff to provide WLT members with risk management training.</p> | <p>WMB/FMSB</p> <p>WMB/RMB</p> | <p>Framework complete by March 31, 2012.</p> <p>Comprehensive register by end of 2012/13.</p> <p>March 31, 2012</p> | <p>Top 4 Fin & Admin risks developed in consultation with RMB.</p> <p>RM sessions delivered at fire centres & for Incident Mgmt teams</p> <p>BL level risk mgmt professional transferred to RMB in winter 2011/12</p> | <p>WLT has determined highest level risks and is working with RMB to populate risk register and roll-out mitigation strategies.</p> |

| Rec. # | Recommendations | Management Comments to be Included in Report (Action Planned or Taken) | Assigned To | Target Date | Status @ Feb 1, 2012 | Comments |
|-------------------------------------|---|---|--------------------------|---|--|---|
| 3.0 Monitoring and Reporting | | | | | | |
| 3.1 Fire Analysis Strategy | | | | | | |
| 9. | The branch should implement a system to use the FAS as a budget and education tool. | <p>Component of the proposed formal Quality Assurance Program. Use of the FAS as a budget and education tool will be evaluated by QAP staff and incorporated into the formal program as appropriate.</p> <p>Northwest Fire Centre is conducting a review of Fire Analysis Reports from the 2010 season to investigate factors that influence variances (estimates to actual expenditures). This review may assist in developing benchmark margins of error and improved forecasting based on common factors. Fire Centre will report-back to WLT by the end of 2010/11.</p> | WMB - WLT | <p>Initiate in 2011/12. Pilot project to be launched in 2012/13</p> <p>March 31, 2011</p> | deferred | See comments above on Quality assurance/quality management. |
| 3.2 Daily Cost Estimate | | | | | | |
| 10. | The branch should implement a system across the branch to plan staffing levels for finance and administration activities. | Staffing levels are established by CSNR (staffing plan), per the sector re-organization in Fall 2010. CSNR is responsible for expanding staff availability based on workload requirements. See recommendation 1.2(3): <i>Ministry's move to "TEAMS" approach should result in additional BC Government staff being made available during peak workload periods.</i> | CSNR: corporate priority | N/A | New positions approved in 2011/12: manager (Kamloops); financial officer; payroll team lead (Victoria) | New regular positions have increased capacity and the team has ability to rely on auxiliary and TEAMS staff to respond to peak workload pressures along with WMB. |

| Rec. # | Recommendations | Management Comments to be Included in Report (Action Planned or Taken) | Assigned To | Target Date | Status @ Feb 1, 2012 | Comments |
|--|--|---|--|--|---|--|
| 3.3 Fire Preparedness Level Guide | | | | | | |
| 11. | The branch should revisit the Preparedness Levels Decision Guide to develop consistencies in preparedness levels across the branch. | Component of the proposed formal Quality Assurance Program. QAP staff will be responsible for reviewing how fire centres determine preparedness levels and developing a comprehensive provincial standard. | WMB - WLT | Initiate in 2011/12. Pilot project to be launched in 2012/13 | | See comments above regarding quality assurance/quality management. |
| 3.4 Situation Report | | | | | | |
| 12. | The branch should review the effectiveness of the new financial reporting system at the end of the fire season verifying with stakeholders that the new system meets the needs of its stakeholders and make improvements as necessary. | <p>It is not yet clear how MFR's new Financial Forecasting System (FFS), adopted from Ministry of Environment, will manage Direct Fire expenditures/forecasts. It is not expected that the system will result in any improvements to WMB's ability to forecast Direct Fire costs, as FFS is populated via automatic download from CAS/Oracle or manual forecast estimates.</p> <p>Improvements to WMB's ability to forecast Direct Fire expenditures can only be made by implementing an automated pay system and enhancing other WMB-specific information systems, including the Aviation Management System and Personnel and Resource Tracking. These projects have been identified as priorities by WMB.</p> | <p>N/A</p> <p>FLNRO – Corporate responsibility</p> | <p>N/A</p> <p>Future</p> | <p>Systems capital limitations have stalled systems overhauls</p> | <p>Impact of moving pay team to CSNR (from Telus) appears to have significantly increased efficiencies and mgmt reporting: further testing required in 2012 season to determine year-over-year impact.</p> |

| Rec. # | Recommendations | Management Comments to be Included in Report (Action Planned or Taken) | Assigned To | Target Date | Status @ Feb 1, 2012 | Comments |
|--|---|---|----------------|---|--|---|
| 4.0 Vote Description | | | | | | |
| 13. | The ministry, in consultation with TB staff, should revisit the existing budgetary system to ensure the system maintains control while effectively using both the Direct Fire and Fire Preparedness budgets. Considerations should include administrative treatment of seasonal staff and the planning of contracted services, particularly with respect to aviation. | Zero-based budget review completed in the fall of 2010. WMB's principles and proposed approach received approval from the Chair of TB in January 2011. | WMB/ CSNR | Presentation to Treasury Board Staff – October 2010. Final approval – winter 2011; implementation for fiscal 2011/12. | APPROVED – implemented for fiscal 2011/12 | COMPLETE: realigned Direct Fire & Fire Prep budgets allocated to WMB for 2011/12. |
| 14. | The branch should develop a system to officially track cost data to be used in developing performance measures and benchmarking for the performance management framework. | Component of Business Planning Process: See 1.4(6), page 4. WMB will ensure that Incident Commanders are reminded of the increased emphasis on financial management responsibilities as part of pre-season orientation sessions. | N/A WMB | N/A March 31, 2011 | IC delegation and agency admin letters have been revised to incorporate financial roles & responsibilities | Defer to 2012/13 – due to addition of dedicated Strategic Business team. |
| 5.0 Internal Financial Controls | | | | | | |
| 5.1 Payments | | | | | | |
| 15. | The branch should conduct an analysis to determine the cause of duplicate payments to ensure the changes made in invoice processing for the 2010 fire season will address those issues. | New process implemented for fire season 2010: (enhanced coding entered into CAS/ORACLE). As at August 31, 2010 no duplicate payments have been identified for the 2010/11 fire season. | COMPLETE | COMPLETE | No issues identified in 2011 fire season. | |

| Rec. # | Recommendations | Management Comments to be Included in Report (Action Planned or Taken) | Assigned To | Target Date | Status @ Feb 1, 2012 | Comments |
|--------------------|--|--|--|--|---|--|
| 16. | The branch should implement consistent invoice processing and the review process at the end of the 2010 fire season, making improvements as necessary. | Implemented for fire season 2010. Fire Centre Services Officers are monitoring the process to evaluate gained efficiencies and to ensure acceptable error rate. | CWSLT: review findings from fire centres in fall 2010. | Any required changes to be implemented by March 31, 2011 | No required changes identified. COMPLETE | none |
| 5.2 Payroll | | | | | | |
| 17. | The branch should develop and implement a more effective and efficient (and likely electronic) payroll system to record and approve overtime. | <p>WMB and CSNR worked closely with Telus, BC PSA and FLNRO's Info Mgmt Branch to develop an alternate payroll solution for WMB.</p> <p>Based on input from systems experts, the branch retained manual diaries; however, timeframes were built into the payroll processing and diaries are now entered, by fire # and day, at WMB HQ. This allows for mgmt reporting (including specific pay information for Federal Disaster Financial Assistance Arrangements claims).</p> <p>Winter 2011/12: WMB has created a task team to develop electronic diaries. This will be piloted during the 2012/13 fire season.</p> | WMB/CSNR | Payroll processing moved to team within WMB HQ (CSNR – Corp Wildfire Services team – reporting to financial officer) | Payroll Team solution approved by ADM & implemented for 2011 season | <p>One-Year pilot project completed at WMB HQ: statistics gathered to-date indicate low error rates and significantly improved turnaround time on payments. Management reporting tools (e.g., identified errors) are currently under development.</p> <p>Regular, year-round Payroll Team Lead position approved for CSNR Corp Wildfire Services Team.</p> <p>Payroll team will continue for 2012 fire season.</p> |

| Rec. # | Recommendations | Management Comments to be Included in Report (Action Planned or Taken) | Assigned To | Target Date | Status @ Feb 1, 2012 | Comments |
|------------------------|---|--|--|-----------------|---|---|
| 5.3 Procurement | | | | | | |
| 18. | The branch should develop and implement training and education programs for staff whose responsibilities include arranging or administering contracts, to ensure fairness, transparency and value for money in the contracting process. | Contract mgmt is currently included in WMB training; however, it is recognized that a more specific contract management framework be developed. WMB will evaluate BCTS' specific contract / procurement management framework and determine if a similar framework will benefit WMB. | CNSR, Sup't Training and Staff Development | Unknown | CSNR staff working to determine if BCTS certification model can be adapted to WMB: will involve corporate contracts/procurement group | Underway: timing will depend on 2012 fire season workload and ability to use contractor(s) to assist (there is no existing staff capacity to manage this workload). |
| 5.3.1 Aviation | | | | | | |
| 19. | The branch should perform analysis, complete with documentation, verifying reasonableness of tariff rates for short term helicopter hire | Aviation Management will undertake the recommended formal analysis and ensure the results are documented. | WMB – Fire Operations | March 31, 2012 | Aircraft hiring practices under review. Expected completion: May 2012. | |
| 20. | The branch should post requests for short term helicopter services on BC Bid annually. | In progress. | WMB/FMSB | March 31, 2012. | Complete. Branch continues to review whether Corp Supply Arrangement(s) may be appropriate | |

| Rec. # | Recommendations | Management Comments to be Included in Report (Action Planned or Taken) | Assigned To | Target Date | Status @ Feb 1, 2012 | Comments |
|-----------------------------|---|--|---|--|--------------------------------------|----------|
| 5.4 Asset Management | | | | | | |
| 21. | The branch and equipment depot should review, develop and implement a system of equipment tracking to ensure effective asset management during the fire season. | <p>The Inventory Management Information System (IMIS) is currently in use to track WMB assets. Improved tracking for smaller items and “consumables” at the zone and/or field level would require significant additional personnel resources dedicated to specific sites.</p> <p>This issue will be reviewed as a component of the risk assessment (see recommendation 2.0(8)) and the associated priority will be determined at that time.</p> <p><i>Note: Provincial equipment depots are now the responsibility of Strategic and Operational Services Branch (Corp Services for the Natural Resource Sector), per Fall 2010 re-org.</i></p> | CSNR (Assets & Infrastructure), WMB, Risk Management Branch | <p>Initial Risk Assessment completed by March 31, 2012.</p> <p>Comprehensive register by end of 2012/13.</p> | Risk Register development under way. | |