



AUDIT PLAN

2026/27



Chief Auditor's Remarks

The 2026/27 Audit Plan establishes the strategic direction and priorities for the Mine Audits Unit (the Audit Unit) over the fiscal year of April 1, 2026 to March 31, 2027. This plan focuses the Audit Unit's resources to address areas that impact the regulatory framework for mining in British Columbia.

The Audit Unit will continue to advance key projects, including the audits of the Ministry of Mining and Critical Minerals' (the Ministry) effectiveness in supporting [Occupational Health and Safety Committees](#) and [Confined spaces](#) with an expectation to publicly release both these reports in the 2026/27 fiscal year. In addition, the [Major mine closure](#) audit is being prioritized for completion.

The 2025/26 Annual Audit plan indicated the Audit Unit was preparing for an audit related to the topic of placer mining. Following engagements with internal and external stakeholders, the selected project will be an audit on the effectiveness of new and updated placer permitting tools that have been introduced between 2019 and 2022. The Audit has begun preliminary work for this audit and are expected to release an approved Terms of Reference on the project this year.

In developing the plan, consideration was given to the interest expressed in discussions with internal and external stakeholders, and the resources available to the Audit Unit. It was determined that the Audit Unit will focus its efforts in bringing outstanding audits to conclusion. The plan reflects the Audit Unit's interest in following up the release of the [Security for exploration and placer mining activities](#) audit report which was released earlier this year and accompanied by the [Ministry's audit response](#) and [action plan](#) with the release of the projects identified above.

I would like to thank the Ministry and industry for their input and continued support of the work performed by the Audit Unit and the First Nations Energy and Mining Council for continuing to provide First Nations perspectives. I look forward to building on these established relationships to help ensure and improve the effectiveness of the regulatory program for mining in British Columbia.

Kevin Kirkland
Chief Auditor

Background

MINE AUDITS UNIT

The Chief Auditor is a statutory decision maker under the Mines Act that leads a dedicated team called the Mine Audits Unit. The Chief Auditor has a mandate to conduct audits to evaluate the effectiveness of the regulatory program for mining in British Columbia. The team evaluates and makes public recommendations to government about the effectiveness of the Ministry's regulatory program in protecting the public, workers and the environment.

PURPOSE OF THE AUDIT PLAN

Every year, the Chief Auditor publishes an [Audit Plan](#) outlining the audits the Audit Unit will prioritize in that year.

The Audit Plan provides audit teams with a starting point for their work. From there, the teams develop a specific objective, scope and design for each audit based on research and engagement with Indigenous peoples and interested parties (e.g., industry, labour representatives, non-governmental organizations and other regulatory bodies).

Every audit included in the Audit Plan will generally consist of four iterative phases:

- ▶ **Planning** – Gather background information on the audit topic and develop a plan for the audit, summarizing in a Terms of Reference, and publishing on the Audit Unit's website.
- ▶ **Examination** – Collect and analyze data to establish findings and develop a conclusion in response to the audit objective.
- ▶ **Reporting** – Develop and release a report summarizing the audit findings, conclusion and recommendations.
- ▶ **Follow up** – Monitor the Ministry's actions in relation to the audit findings, conclusion and recommendations.

The Chief Auditor may review and adjust the Audit Plan, as necessary. Any changes will be documented and reported in the following year's Audit Plan.

AUDIT TOPIC SELECTION

The Audit Unit identifies topics of interest on an ongoing basis through multiple information sources, including Ministry data and previous audit findings. The Audit Unit also accepts topic suggestions from other government staff, Indigenous representatives, and external parties. If a topic is aligned with the Audit Unit's mandate, it will be meaningfully considered for an audit.

In each annual planning cycle, the Audit Unit prioritizes its current list of potential topics and develops a shortlist for the Chief Auditor's consideration. Prioritization is based on the following factors:

- ▶ **Value** – The potential benefit of performing an audit to provincial mining regulation
- ▶ **Interest** – Different perspectives about the topic and its relative importance to Indigenous peoples and interested parties
- ▶ **Auditability** – The Audit Unit's ability to complete an audit of the topic given available resources, expertise, data and information

The Chief Auditor decides which topics to include in the Audit Plan each year, in consideration of the shortlist of priority topics. Any potential topics not included in the Audit Plan may be considered in future years.

PRIORITIES IN 2026/27

The Audit Unit has 3 audits in progress and 2 in planning, which are summarized below, including links to each audit's Terms of Reference/description.

AUDITS IN PROGRESS

Project Name	Audit Objective	Status at beginning of FY 2026/27	Expected status by end of FY 2026/27
Confined Spaces	To determine whether the Ministry's regulatory program supports effective management of confined spaces.	Reporting phase	Completion
Major Mine Closure	To determine whether the Ministry's regulatory program is setting major mines up to successfully advance the process of mine closure to meet post-mining land uses.	Reporting phase	Completion
Occupational Health and Safety Committees	To determine whether the Ministry's regulatory program supports the identification of workplace hazards by occupational health and safety committees and the mitigation of those hazards.	Reporting phase	Completion

AUDIT IN PLANNING

Audit Topic	Description	Status at beginning of FY 2025/26	Expected status by end of fiscal
Office of the Chief Inspector of Mines' response to non-compliance	The Ministry has a variety of compliance tools available to ensure that the environment, human health, public safety and the natural resource are protected if a non-compliance occurs. This audit will focus on the Ministry's use of the tools to achieve compliance within an appropriate timeframe with no recurrence.	Planning phase	Examination phase
Placer permitting tools	Evaluate whether the implementation of the Ministry's recently updated permitting tools related to placer mining have led to a more effective regulation of placer activities.	Planning phase	Examination phase

TOPICS OF INTEREST

The annual audit planning process continually identifies and reviews topics to consider in future Audit Plans. The inventory of potential projects is tracked. The list below identifies a number of projects that have significant interest and may be considered in the next few audit cycles. New and emerging topics are also considered. The topics are broad and may be the subject of more than one audit.

Potential areas for future audit topics

- ▶ Application fees
- ▶ Contractors
- ▶ Cumulative effects
- ▶ Fatigue
- ▶ Fuel handling, transportation and storage (NEW)
- ▶ Health and safety in the exploration industry
- ▶ Health, Safety and Reclamation Code (NEW)
- ▶ Highwall safety
- ▶ Inspection reports
- ▶ Mine roads and haul roads
- ▶ Placer mining
- ▶ Permit amendments
- ▶ Security for major mines
- ▶ Reportable incidents (NEW)
- ▶ Underground emergency preparedness and response (NEW)
- ▶ Ventilation
- ▶ Water management
- ▶ Water treatment

Future Audit Plans may also include follow up audits to verify and assess the Ministry's progress in relation to previous audit findings, conclusions and recommendations.

If you have a topic you would like the Audit Unit to consider, or if you have an interest in any of the topics listed above, please [contact us](#).