

MAY 17, 2006

**REPORTING ON PUBLIC PRIVATE PARTNERSHIP  
PROJECTS IN BRITISH COLUMBIA: THE ROLE OF  
THE AUDITOR GENERAL**

**Ronald H. Parks, FCA, CA•IFA  
Blair Mackay Mynett Valuations Inc.**

A report prepared for

**Canadian Union of Public Employees**

and

**Hospital Employees' Union**

**Blair  
Mackay  
Mynett**  

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**VALUATIONS INC**

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A report prepared for  
**Canadian Union Of Public Employees**  
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**APPENDICES**

Appendix 1: Review Engagement Reports dated February 1, 2005,  
December 20, 2005, and April 12, 2006.

Annex to Review Engagement Report —  
Criteria for the Review Engagement

Appendix 2: Curriculum Vitae –  
Ronald H. Parks, FCA, CA•IFA

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# REPORTING ON PUBLIC PRIVATE PARTNERSHIP PROJECTS IN BRITISH COLUMBIA: THE ROLE OF THE AUDITOR GENERAL

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## 1.0 INTRODUCTION

Blair Mackay Mynett Valuations Inc. was retained by the Canadian Union of Public Employees and the Hospital Employees' Union to conduct a general review of the Public Private Partnership ("P3") reports and more specifically, to review the role of the Auditor General of British Columbia with respect to these reports. You have asked us to provide our views on the following:

- is the review engagement process employed by the Auditor General in reporting on P3 projects appropriate and satisfactory from a public point of view;
- does the review process employed by the Auditor General provide assurances that there are going to be real cost savings for the public; and
- to what degree should provincial ministries and government rely on the review process?

You also asked us to provide recommendations we believe would assist in the process of better meeting public expectations.

Throughout our report we refer to the Auditor General in the singular for convenience. We are effectively referring to the Office of the Auditor General.

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2.0 SUMMARY OF  
FINDINGS AND  
RECOMMEND-  
ATIONS

2.1 Summary of  
Findings

Our findings and answers to the questions set out above follow.

- The Review Engagement Report provides no positive assurance with respect to the overriding question as to whether value for money is demonstrable in the project. It is not satisfactory from a public point of view as it provides only negative assurance as to context, decisions, assumptions, procurement processes and results to date. The review engagement process employed by the Auditor General in reporting on P3 projects is appropriate only from the standpoint of dealing with forward-looking information, which cannot be audited.
- As referred to above, the process does not provide assurances that there are going to be real cost savings for the public.
- Legislators, provincial ministries, and the Government of British Columbia should rely on the review engagement process only with respect to the general plausibility of the context, decisions, assumptions, procurement processes and results to date. They should exercise restraint in adopting conclusions that the Auditor General has not reached or set out in his reports.
- The preferred process is for the Auditor General to prepare a direct report. We understand a direct report is one that is prepared independently by the Auditor General on a project, without reference to an existing report prepared by Partnerships British Columbia or any other body. Our views should not and do not imply that the Auditor General failed to take a rigorous approach to these review engagements, and in fact we understand that in his view he collected the information he would need if a direct report were the only option. However, since we do not have access to his working papers and files, we are unable to assess the extent of his work and the impact it would have in meeting the expectations of the public and the recommendations we put forward.

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**2.2 Recommendations  
to Better Meet Public  
Expectations**

We are reluctant to enter into a discussion of whether the review/examination of P3 projects by the Auditor General is best accomplished by a review engagement or an audit, as these are terms and processes that are more suitable for application to financial reporting. Instead, we prefer to take a common sense approach to set out recommendations that we believe are much more likely to answer the questions of the public and provide independent reports that more clearly establish the information that can be relied upon by the public and by legislators. Our recommendations are set out below.

- Funding for the Office of the Auditor General should be increased significantly to enable the Auditor General's involvement in P3 projects from their initiation.
- The Auditor General's work on P3 projects should be funded out of his general budget, and not performed on a fee for service basis, in order to heighten the public's perception of independence.
- The Auditor General should adopt a greater degree of skepticism in regard to P3 projects, and take more of an investigative approach that is apparent to the public.
- The Auditor General should address the criteria for successful P3 projects and determine whether the projects he is examining meet those criteria.
- The Auditor General's involvement in P3 projects should be in "real time", in order to allow him to comment on scope and cost changes, ranges of possibilities, sensitivity analyses, and areas of concern. We see no reason why he should not be in a position to influence decisions that will impact the value for money question.
- The Auditor General should prepare his own independent report on P3 projects, rather than report on one prepared by Partnerships British Columbia or any other body formed for the purpose of the projects, in order to clearly establish what

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information and conclusions can be relied upon by the public and legislators.

In this manner he can distinguish his information and conclusions from those who have a vested interest in demonstrating the value for money of the P3 model.

- In his report, the Auditor General should, if possible, conclude as to whether value for money is demonstrable for the project, even if a range of values is appropriate so that readers can clearly see the impact of variables in the assessment. More specifically, the Auditor General should ensure that the Public Sector Comparator used in the value for money assessment is appropriate in the circumstances and that any comparison of models incorporates all relevant costs including those off-loaded to other levels of government.

### 3.0 SCOPE OF THE ENGAGEMENT

We conducted a general review of three P3 project reports as follows:

- Project Report: Achieving Value for Money – Abbotsford Regional Hospital and Cancer Centre Project, February 2005.
- Project Report: Achieving Value for Money – Sea-to-Sky Highway Improvement Project, December 2005.
- Canada Line Final Project Report: Competitive Solution Phase, April 2006.

We do not comment on these reports except to note that they all involve forward-looking information, uncertainties, and assumptions which could differ significantly from actual results achieved in the future.

We also reviewed and relied upon the following:

- 2006/2007 Report 1: Strengthening Public Accountability (a journey on a road that never ends), prepared by the Office of the Auditor General of British Columbia, April 2006;

- 
- Engagement Letter regarding the Auditor General's review engagement with respect to the Abbotsford Hospital and Cancer Centre Project, addressed to Partnerships British Columbia and dated January 17, 2005; and
  - Review Engagement Reports issued by the Auditor General which accompanied the project reports referred to above.

We conducted an interview of the Auditor General, Mr. Wayne Strelloff, FCA (as of the date of this report he is the former Auditor General).

#### 4.0 THE ROLE OF THE AUDITOR GENERAL

##### 4.1 Extent of Involvement

We understand that Partnerships British Columbia prepared the Abbotsford and Sea-to-Sky reports, but the Canada Line report was prepared by Canada Line Rapid Transit Inc.. Furthermore, we understand from our discussions with the Auditor General that he initially received drafts of the reports which were subject to adjustment and revision as he and his staff completed their review engagements. Accordingly, it would appear that the involvement of the Auditor General went somewhat beyond ensuring that the reports met the "Criteria for the Review Engagement" (see Appendix 1) set out below.

1. Understandable, i.e., the assumptions and judgments of management are clearly stated.
2. Accurate, i.e., assertions are free from significant misstatements.
3. Rational, i.e., cause-effect linkages are clearly described and plausible.
4. Complete, i.e., there are no significant omissions of relevant facts of cause-effect linkages.
5. Qualified appropriately, i.e., uncertainties around assumptions, estimates and predictions are described appropriately.

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4.2 **Review  
Engagement  
Reports**

6. Relevant, i.e., the overall presentation is consistent with the report's stated objective.

The accompanying reports of the Auditor General can also be found in Appendix 1 attached. These three Review Engagement Reports ("RER") are essentially the same, but with important but subtle distinctions in the final paragraphs.

The RER attached to the Sea-to-Sky report adds the following sentences:

"Since the Report is based on assumptions regarding future events, actual results will vary from the information presented and the variations may be material. Accordingly, I express no opinion as to whether the expected results will be achieved."

This qualification should have been included in the RER attached to the Abbotsford report.

The RER attached to the Canada Line report contains a somewhat different final paragraph:

"However, by its nature, forward-looking information reflects significant known and unknown risks, uncertainties and assumptions and although the forward-looking information contained in this Report is based upon plausible assumptions, actual results and future events, in particular ridership and ridership revenue, could differ materially from the results discussed or implied. Accordingly, I express no opinion as to whether the expected results will be achieved."

This is, in our view, an even stronger qualification that could have applied to both of the previous RERs.

This is not to imply that the Auditor General was remiss in any way, but to point out that, as he informed us, the process of reviewing P3 projects is an evolving one, and he and his staff are on a learning curve in this regard.

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As the Auditor General succinctly sets out in his RERs, it is impossible to obtain sufficient, appropriate evidence to support an audit opinion on forward-looking information; consequently, he "determined that a moderate level of assurance was appropriate". The resulting "review level of assurance" can be described as negative assurance, in that "nothing has come to my attention that causes me to believe that the Report ... does not fairly describe the assumptions, context, decisions, procurement process and results to date of the ... project." We are not convinced that negative assurance equates to a "moderate level of assurance".

**4.3 Value for Money**

The P3 Reports on which the Auditor General has provided a review level of assurance are, among other things, value for money reports, but it is important to note that the Auditor General does not comment on the veracity of the value for money conclusions in the reports. Nor does he provide any analysis or evidence to support the value for money conclusions, which in turn have been dependent on a number of assumptions in each instance, such as discount rates, value of risk transfer, and other assertions which are not entirely objective in nature. In our view, the reports provided by the Auditor General, because of their nature, do not provide appropriate and satisfactory assurance that the P3 projects meet the fundamental requirement that value for money, from the perspective of the taxpayer as client, must be demonstrable for the project.

**5.0 PUBLIC EXPECTATIONS**

Although the RERs of the Auditor General are not addressed to the public/taxpayer, via the Legislative Assembly, there is no disputing the fact that the ultimate client of the Auditor General is the public of British Columbia.

**5.1 Independence and Protection of the Public Interest**

We believe the British Columbia public expects the Auditor General to act as its objective and independent watchdog with regard to examining expenditures of taxpayer moneys, measuring performance of government, and effectively ensuring there is value for money being achieved in all government undertakings, whether through the traditional public procurement process or through P3s.

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## 5.2 Assertive Role

Public private partnership projects are relatively new to British Columbia, but they have proliferated due to the government's commitment to private sector delivery of services to the public. Current estimates of the value of P3 projects underway and/or in the planning stages range as high as \$10 billion, a very significant value of infrastructure and services. Add to this the very long-term contractual arrangements that are part of these projects, with all their complexities and uncertainties, and the public has every expectation that a non-partisan independent "watchdog", that is, the Auditor General, will be available throughout the process of each project to:

- adopt an appropriate degree of skepticism;
- challenge all critical management assertions;
- develop a team of experts including engineers, financiers, construction managers, and accountants/auditors;
- take an assertive and independent role in preparation of reports/or prepare his own reports;
- conduct a direct examination in "real time" (also in the words of the Auditor General, "ride herd" on the project). "Real time" is the expression the Auditor General used in our interview to describe a more direct and immediate involvement to the effect that his findings could influence the decision-making process;
- thoroughly explain, in lay-persons' language, differences, changes, variances, and sensitivity of analyses to changes in assumptions;
- state conclusions regarding whether a P3 model is appropriate in the circumstances and whether value for money is achieved in the most likely scenario, with appropriate qualifications where necessary; and
- make recommendations regarding the process, the selection of the most appropriate project model, and the selection of the most appropriate assumptions (especially regarding risk transfer values and discount rates).

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We understand that the process employed by the Auditor General has already incorporated some of the rigour set out above; unfortunately, due to the form of the reports, the extent of his enquiry and analysis is not at all clear to the reader. We understand from our discussions with him that his office spent at least 1,000 hours on the Abbotsford report, the same for the Sea-to-Sky report, and as many as 1,500 hours on the Canada Line report. These hours are indicative of in-depth review and analysis, yet the reader of the RERs gets an impression of a much less rigorous approach, and the public ends up with a report which provides little assurance, if any, on the most important questions: is there value for money for taxpayers, and is this the most appropriate model in the circumstances? If there is any assurance at all, it is indirect in nature in that it would have to be extended to the project report itself.

**5.3 Political  
Considerations**

We confirmed that the Auditor General performed the Abbotsford review out of his general budget, but the other two reviews were done on a fee for service basis. Given the expected role of the Auditor General as we discussed in Section 5.2 above, the billions of dollars involved, the relative newness of P3 projects, and the complexity of the contractual arrangements, we believe these reviews and even more extensive reviews and reporting should be performed out of his general budget and not subject to fee for service.

In his final report to the legislature, the Auditor General took issue with his office's inadequate funding.

"An independent Auditor General is one of the few places legislators can look to for objective credible assessments of the government's risk management practices.

In the last several years, legislators chose to reduce the extent to which my Office could examine government's risk management practices by reducing my funding appropriation. I do not understand why legislators chose to restrict my capacity to help them carry out a more rigorous public scrutiny of the performance of government and at a time when government

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was introducing significant change and risk. I think legislators made a mistake.

The current funding appropriation for my office is similar to the amount provided over ten years ago. In the meanwhile, government has grown significantly and has become much more complex while undertaking enormous change; and its performance management framework has broadened to include school boards, universities, colleges and health authorities. As well, the public's expectations of auditors have increased significantly as a result of widely publicized accountability failures in both the public and private sectors.

As a result of limited funding during my term as Auditor General, I was unable to examine important governance, management and accountability issues related to the significant changes to government service delivery that took place. This was a missed opportunity for government, for legislators and for the people of BC.

Often, transactions involve the creation of a new organization. In the private sector, such transactions have led to surprises for investors through the discovery of off-balance sheet liabilities. In the public sector, similar surprises can emerge for taxpayers if they are not monitored and addressed rigorously."

- 2006/2007 Report 1: Strengthening Public Accountability (a journey on a road the never ends), April 2006

We concur with the Auditor General regarding the inadequacy of his office's funding and the resulting missed opportunities for the public. We understand that currently British Columbia's Auditor General funding ranks 9th in Canada and is similar to the amount provided over ten years ago, despite significant growth in government, increased complexity, the emergence of new business models for adding infrastructure, and increased public expectations of the Auditor General. We find this curious in the circumstances and somewhat counter to the apparent reliance placed on the Auditor General by legislators who misinterpret the content of his

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Review Engagement Reports by stating conclusions that are not contained therein.

BLAIR MACKAY MYNETT VALUATIONS INC.

A handwritten signature in black ink, appearing to read "R. Parks", written in a cursive style.

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Ronald H. Parks, FCA, CA•IFA

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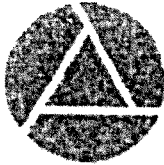
and

**Hospital Employees' Union**

**APPENDIX 1:**

Review Engagement Reports dated February 1, 2005,  
December 20, 2005, and April 12, 2006.

Annex to Review Engagement Report —  
Criteria for the Review Engagement



## Report of the Auditor General of British Columbia

*To the Board of Directors of Partnerships British Columbia, and*

*To the Minister of Health Services;*

*The Minister of Finance;*

*The Legislative Assembly of the Province of British Columbia;*

I have carried out a review to assess whether the Project Report: Achieving Value for Money: Abbotsford Regional Hospital and Cancer Centre Project prepared by Partnerships British Columbia (the Report) fairly describes the context, decisions, procurement processes and results to date of the Abbotsford Regional Hospital and Cancer Centre project.

My review was made in accordance with assurance standards recommended by the Canadian Institute of Chartered Accountants for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussions related to the information supporting the disclosures in the Report. My review was based on the criteria set out in the annex to this Review Engagement Report.

A review—which provides a moderate level of assurance—is not an audit—which provides a high, though not absolute, level of assurance. The level of assurance I can offer is based, in part, on my ability to verify information. The Report contains significant future-oriented information, which by its nature requires assumptions about future economic conditions and courses of action. Given the difficulty of obtaining sufficient, appropriate evidence to support a high level of assurance on future-oriented information, I determined that a moderate level of assurance was appropriate. Consequently, I do not express an audit opinion on the Report prepared by Partnerships British Columbia. However, I do, in the paragraph below, provide a review level of assurance.

Based on my review, nothing has come to my attention that causes me to believe that the Project Report: Achieving Value for Money: Abbotsford Regional Hospital and Cancer Centre Project does not fairly describe the context, decisions, procurement processes and results to date of the Abbotsford Regional Hospital and Cancer Centre project.

*Victoria, British Columbia  
February 1, 2005*

Wayne Strelloff, FCA  
Auditor General



## Review Engagement Report of the Auditor General of British Columbia

To the Board of Directors of Partnerships British Columbia, and

To the Minister of Transportation,

The Minister of Finance,

The Legislative Assembly of the Province of British Columbia:

The accompanying report, entitled “Project Report: Achieving Value for Money: Sea-to-Sky Highway Improvement Project” (the Report), has been prepared by Partnerships British Columbia using assumptions with an effective date of December 19, 2005. I have carried out a review of the Report and of the support provided by Partnerships British Columbia for the assumptions, context, decisions, procurement processes and results to date of the Sea-to-Sky Highway Improvement Project.

My review was made in accordance with assurance standards recommended by the Canadian Institute of Chartered Accountants for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussions related to the information supporting the disclosures in the Report. My review was based on the criteria set out in the annex to this Review Engagement Report.

A review—which provides a moderate level of assurance—is not an audit—which provides a high, though not absolute, level of assurance. The level of assurance I can offer is based, in part, on my ability to verify information. The Report contains significant future-oriented information, which by its nature requires assumptions about future economic conditions and courses of action. Given the difficulty of obtaining sufficient, appropriate evidence to support a high level of assurance on future-oriented information, I determined that a moderate level of assurance was appropriate. Consequently, I do not express an audit opinion on the Report. However, I do, in the paragraph below, provide a review level of assurance.

Based on my review, nothing has come to my attention that causes me to believe that the Report prepared by Partnerships British Columbia does not fairly describe the assumptions, context, decisions, procurement processes and results to date of the Sea-to-Sky Highway Improvement Project. Since the Report is based on assumptions regarding future events, actual results will vary from the information presented and the variations may be material. Accordingly, I express no opinion as to whether the expected results will be achieved.

Victoria, British Columbia  
December 20, 2005

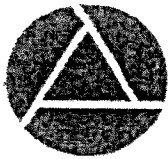
Wayne Strelieff, FCA  
Auditor General

## ANNEX TO REVIEW ENGAGEMENT REPORT

### Criteria for the Review Engagement

Reporting on the assumptions, context, decisions, procurement processes and results to date of the Sea-to-Sky Highway Improvement Project should be, in both content and presentation:

1. Understandable i.e., the assumptions and judgements of management are clearly stated.
2. Accurate i.e., assertions are free from significant misstatements.
3. Rational i.e., cause-effect linkages are clearly described and plausible.
4. Complete i.e., there are no significant omissions of relevant facts or cause-effect linkages.
5. Qualified appropriately i.e., uncertainties around assumptions, estimates and predictions are described appropriately.
6. Relevant i.e., the overall presentation is consistent with the report's stated objective.



## Review Engagement Report of the Auditor General of British Columbia

To the Board of Directors of Canada Line Rapid Transit Inc.

The accompanying report, entitled "Canada Line Final Project Report: Competitive Selection Phase" (the Report), has been prepared by Canada Line Rapid Transit Inc. (the Company), with an effective date of July 29, 2005. I have carried out a review of the Report and of the support provided by the Company for the reported assumptions, context, decisions, procurement processes and results to date of the Canada Line rapid transit project.

My review was made in accordance with assurance standards recommended by the Canadian Institute of Chartered Accountants for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussions related to the information supporting the disclosures in the Report. My review was based on the criteria set out in the annex to this Review Engagement Report.

A review—which provides a moderate level of assurance—is not an audit—which provides a high, though not absolute, level of assurance. The level of assurance I can offer is based, in part, on my ability to verify information. The Report contains forward-looking information, such as assumptions about future economic conditions. Given the impossibility of obtaining sufficient, appropriate evidence to support a high level of assurance on forward-looking information, I determined that a moderate level of assurance was appropriate. Consequently, I do not express an audit opinion on the Report. However, I do, in the paragraph below, provide a review level of assurance.

Based on my review, nothing has come to my attention that causes me to believe that the Report prepared by the Company does not fairly describe the assumptions, context, decisions, procurement process and results to date of the Canada Line rapid transit project.

However, by its nature, forward-looking information reflects significant known and unknown risks, uncertainties and assumptions and although the forward-looking information contained in this Report is based upon plausible assumptions, actual results and future events, in particular ridership and ridership revenue, could differ materially from the results discussed or implied. Accordingly, I express no opinion as to whether the expected results will be achieved.

Victoria, British Columbia  
April 12, 2006

Wayne Strelloff, FCA  
Auditor General

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**APPENDIX 2:**

Curriculum Vitae –

Ronald H. Parks, FCA, CA•IFA

## Background

Ronald Parks is an Investigative and Forensic Accountant at Blair Mackay Mynett Valuations Inc.. He qualified as a Chartered Accountant in 1983 and began specializing as an Investigative and Forensic Accountant in 1987 with Ernst & Young. In 1994 Ron joined Lindquist Avey Macdonald Baskerville and opened their Vancouver office, where he focused on criminal fraud investigations, damages quantification in civil litigation, special purpose audits, financial reviews and inquiries, and statutory compliance and process reviews. In 2004, he joined PricewaterhouseCoopers as a Director of Investigations and Forensic Services. He has been at Blair Mackay Mynett Valuations Inc. since February 2006.

Ron is recognized throughout British Columbia and Western Canada for the "Parks Report", the result of his investigation into the affairs of the Nanaimo Commonwealth Holding Society and related parties, which was prompted by allegations of the misuse of charitable donations, lottery commissions, and bingo proceeds. The "Parks Report" presented detailed findings that led to an RCMP investigation and criminal charges as well as a Commission of Inquiry.

For an international assignment, Ron prepared and facilitated training in an Inter-Agency Anti-Graft Program in the Philippines. This project was sponsored by the Canadian International Development Agency to assist the Philippines government in detecting, investigating and prosecuting graft and corruption cases.

Ron has been a frequent lecturer and seminar presenter to the Institute of Chartered Accountants of BC, the Institute of Internal Auditors, the Justice Institute of BC, police, legal and regulatory organizations, and various corporations and not-for-profit groups. He co-designed and taught a continuing-education program on investigative and forensic accounting at British Columbia Institute of Technology.

Ron was designated a specialist in investigative and forensic accounting (CA•IFA) in 2000 and was elected a Fellow of the Institute of Chartered Accountants of BC (FCA) in 2002. He is a member of the board of directors of the Alliance for Excellence in Investigative and Forensic Accounting.

## Areas of Specialization

- Fraud investigations
- Funds tracing
- Financial reviews
- Fidelity insurance claims
- Election financing investigations
- Wrongful dismissals
- Government inquiries
- Partnership and shareholder disputes
- Breach of contract claims
- Damage quantification

## Professional Assignments

- Assisted the Department of Justice, Canada Customs and Revenue Agency in tax evasion cases by reviewing evidence, recommending methods for the presentation of accounting evidence and preparing counsel for potential defenses.
- Investigated, pursuant to the Society Act of British Columbia, the Nanaimo Commonwealth Holding Society for alleged misuse of charitable donations, lottery commissions and bingo proceeds. Wrote the "Parks Report".
- Assisted Elections BC and Elections Manitoba in the investigation of alleged election financing regularities.
- Investigated the Recall Campaigns in Prince George North, Skeena and Comox Valley for Elections BC.
- Reviewed the financial implications of the privatization of highway maintenance in British Columbia.

- Reviewed hospital purchasing practices in British Columbia for the Ministry of Health.
- Assisted in the investigative accounting and financial review of Ridge Meadows Hospital and Health Care Centre.
- Conducted a forensic accounting and archival research study of the Touchwood Agency Mismanagement (1920 – 24) Specific Claim. This case involved quantifying a fraud that was alleged to have occurred in this Indian Agency between 1920 and 1924.
- Conducted a public inquiry for the City of Quesnel into cost estimate inflation of the Place St. Laurent project.
- Conducted an investigation and review of roles and responsibilities and the process followed in the Downtown Core Project for the District of Maple Ridge.
- Reviewed the Initial Evaluation of the Public Private Partnership (P3) for the Fraser Valley Health Centre/Eastern Fraser Valley Cancer Centre and the Request for Proposals that followed.
- Provided an expert report covering accounting and reporting issues over a forty-year period in Canada’s largest First Nations civil case. (Samson et al v. HMTQ and Ermineskin et al v. HMTQ Trust Accounting and Reporting Standards).
- Conducted an investigation of CareNet Technology Society and the British Columbia Government’s dealings with Douglas F. Walls, for the office of the Comptroller General of B.C.

### Recent Presentations

- “Fraud and Error”, Institute of Chartered Accountants of BC.
- “Fraud in the Retail Environment”, Institute of Chartered Accountants of BC.
- “Fraud Investigation Protocol for Internal Auditors”, Institute of Internal Auditors
- “Effective Prevention and Detection of Money Laundering”, Mexican Bankers Association, Mexico City, Mexico, 1997.
- “Fraud Auditing and Forensic Accounting”, Conference on Governance, Manila, Philippines, 1997.
- “Fraud Awareness for Chartered Accountants in Public Practice”, Institute of Chartered Accountants of BC.
- “Risk Management for Chartered Accountants in Public Practice”, Institute of Chartered Accountants of BC.
- “Forensic Accounting and Accounting Evidence”, Justice Institute of BC.
- “Forensic and Investigative Accounting”, Resources Development Canada Major Investigation Workshop.
- “Investigating Employee Fraud”, Association of Certified Fraud Examiners Forum on Fraud.
- “Fraud and Theft Prevention and Detection in a Down-sized Workplace”, Canadian Controllers’ Summit.
- “Fraud Auditing and Forensic Accounting”, Chinese Auditor Training Program: Canadian International College.
- “P3 Project Delivery – A Forensic Accountant’s Point of View”, Council of Educational Facilities Planners International, Whistler, BC, July 2003
- “Employee Fraud Investigations”, Privacy Laws & Effective Workplace Investigations, Vancouver, BC, April 2003
- “School Generated Funds: Assessing and Mitigating Risk of Fraud and Misstatement”, BC School District Secretary – Treasurer’s Association, November 2004

## Publications

- "Lost Income", Recovery (a publication of the Insurance Corporation of British Columbia), April 1991. (Co-author)
- "Fraud and Theft Prevention and Detection in a Downsized Workplace", Insight Canadian Controllers' Summit, March 1996. (Co-author)
- "The Proliferation of White Collar Crime and the Role of the Auditor", Beyond Numbers (a publication of the Institute of Chartered Accountants of BC), April 2002. (Co-author)
- "A Protocol for the Conduct of Fraud Investigations", The Balance Sheet (a publication of the Alliance for Excellence in Investigative and Forensic Accounting), Fall 2003. (Co-Author)

## Education and Professional Memberships

- 2002 – Elected a Fellow (FCA) of the Institute of Chartered Accountants of British Columbia
- 2000 – Specialist Designation in Investigative and Forensic Accounting (CA•IFA), Canadian Institute of Chartered Accountants
- 1983 – Chartered Accountant (CA), Canadian Institute of Chartered Accountants
- 1981 – Extended Studies in Accounting and Business, Simon Fraser University
- 1964 – Bachelor of Arts (BA), University of Alberta
- Institute of Chartered Accountants of British Columbia (ICABC)  
Canadian Institute of Chartered Accountants (CICA)  
Alliance for Excellence in Investigative and Forensic Accounting (IFA)

## Expert Testimony

Ron has qualified as an expert witness in both criminal and civil trials in British Columbia Provincial Court, British Columbia Supreme Court, and the Federal Court of Canada. He has also provided depositions in the United States District Court and testimony in arbitration and mediation hearings.