

GOVERNANCE PRACTICES OF THE BOARD OF DIRECTORS OF THE BRITISH COLUMBIA ASSESSMENT AUTHORITY

As of April 1, 2006, Crown Agencies are required to disclose the status of their governance practices in relation to Section 3 of the Board Resourcing and Development Office's *Best Practice Guidelines for Governing Boards of BC Public Sector Organizations*. These Guidelines can be referenced at [Board Resourcing and Development Office](#) (pp. 34-43).

1. Board Composition and Succession

Disclosure Requirement

1.1 Describe the process by which the board identifies new candidates for recommendation to Government.

The Board of Directors of the British Columbia Assessment Authority follow the *Appointment Guidelines Governing Boards and other Public Sector Organizations* as published by the Board Resourcing and Development Office. These appointment Guidelines can be referenced at http://www.lcs.gov.bc.ca/brdo/appoint/AppointmentGuidelines_PublicAgencies.pdf. The British Columbia Assessment Authority identifies the need for an appointment by conducting a needs assessment and would complete a competency matrix to determine the required Board composition and vacancy skills profile. The recruitment and evaluation process is confirmed by the Minister responsible and submitted to the Board Resourcing and Development Office for posting. The Board Resourcing and Development Office will submit names to the Minister responsible for recommendation to Cabinet for final review and approval.

1.2 Disclose whether the board has a committee that identifies and recommends candidates for appointment or reappointment. If the board does not have a nominating committee, describe the process used to identify required competencies and potential candidates.

The Governance Committee reviews, monitors, and reports on Board effectiveness and deals with all matters relating to governance. This includes identifying and recommending candidates for appointment and reappointment.

1.3 Disclose board members' names, appointment terms and detailed biographies on the organization's web site.

Members of the Board are:

Lillian White – Delta, Chair (for a term ending July 31, 2009)
George Puil – Vancouver, Vice Chair (for a term ending March 11, 2010)
Shawn McLaughlin – Prince George (for a term ending July 31, 2009)
Chris Nicolls – Vancouver (for a term ending July 31, 2009)
Anna Nyarady – Vancouver (for term ending March 1, 2010)
Brian Romer – Sechelt (for a term ending July 31, 2009)
Allen Tozer – Westbank (for a term ending July 31, 2009)

Eldon Unger – Chilliwack (for a term ending July 31, 2009)
 Bruce Hryciuk – Cranbrook (for a term ending July 31, 2009)
 Janet Heino – Victoria (for a term ending March 1, 2010)
 Doug Morneau – Vancouver (for a term ending November 30, 2009)

The biographies for each Board Member are included with their photos at [Board of Directors](#)

2. Board Responsibilities

2.1 Disclose the text of the board’s charter. If the board does not have a charter, describe how the board delineates its roles and responsibilities.

The British Columbia Assessment Authority is a publicly-funded corporation constituted under the *Assessment Authority Act* and governed by a Board of Directors. The Board of Directors provides policy direction and performance review, and the Chief Executive Officer has responsibilities for valuation and operational matters. In 2004, the Board of Directors, in their capacity as the members of the corporation, revised its governance bylaw to reflect current best practices in corporate governance and began development of a Governance Manual. The manual was completed in 2006 and outlines corporate objectives, policies, corporate authorities, and procedures pertaining to the Board of Directors, the roles of the Board’s advisory committees, Board Chair, Vice Chair, Chief Executive Officer, and Corporate Secretary. It summarizes the Board’s basic operating parameters for its members and advisory committees, and the executive management team. Please contact the British Columbia Assessment Authority if you would like a copy of its governance bylaw or governance manual.

3. Committees

3.1 Disclose the members of each committee.

The Board Committees are:

The Policy and Planning Committee

- This Committee deals with all matters pertaining to the Performance Plan, Annual Report, and inter-governmental and community policies.
- The members of this Committee are: George Puil (Chair), Eldon Unger (Vice Chair), Anna Nyarady, and Bruce Hryciuk.

The Human Resources and Education Committee

- This Committee deals with all matters of human resources, training, and education. The Committee also acts as a reference group during negotiations regarding the collective agreement.
- The members of this Committee are: Allen Tozer (Chair), Chris Nicolls (Vice Chair), Shawn McLaughlin, and Lillian White.

The Audit and Finance Committee

- This committee deals with all matters relating to financial policies, the annual budget, and audit.
- The members of this Committee are: Chris Nicolls (Chair), Janet Heino (Vice Chair), George Puil, Bruce Hryciuk, Brian Romer and Doug Morneau.

The Governance Committee

- This Committee reviews, monitors, and reports on Board effectiveness and deals with all matters relating to governance.
- The members of this Committee are: Anna Nyarady (Chair), Shawn McLaughlin, Janet Heino, and Lillian White.

The Climate Action Committee

- This Committee deals with all matters of greenhouse emissions and environmental impacts and reviews, plans, monitors, and reports on the environmental effectiveness of BC Assessment.
- The members of this Committee are: Shawn McLaughlin (Chair), Anna Nyarady, George Puil, and Brian Romer.

3.2 Disclose the terms of reference for each committee. If the board does not have written terms of reference for any committee, describe how the committee delineates its roles and responsibilities.

AUDIT AND FINANCE COMMITTEE TERMS OF REFERENCE

I. PURPOSE

- A. The purpose of the Audit and Finance Committee (the “Committee”) is to assist the Board of Directors (the “Board”) in fulfilling its accountability and oversight responsibilities. The Committee does this by reviewing the organization’s operating and capital budget and financial operations and results; approving financial information which will be provided to government and the public; monitoring the systems of internal controls which management and the Board have established; and by overseeing the audit process.
- B. The Committee has primary responsibility for BC Assessment’s financial policies, budget, audit, and performance management processes, and accounting systems and internal controls vested in management and overseen by the Board.

II. COMMITTEE MEMBERSHIP

- A. Committee members shall be independent and financially literate. At least one member of the Committee shall have a financial designation or relevant financial management expertise.

- B. The chair, vice chair, and the members of the Committee shall be those Directors who are appointed by the Board upon consideration of any recommendation of the Chair.

III. MEETINGS

- A. Meetings of the Committee will be held quarterly or at the call of the Committee Chair.
- B. A quorum of the Committee will be at least 50% of the members of the Committee.
- C. In the event that the Committee Chair cannot attend, then the Vice-Chair will act as the Chair.
- D. The President and CEO, the President and Executive Financial Officer, the Vice President, Policy and Legal Services, the Corporate Secretary and the Recording Secretary may attend all meetings of the Committee.
- E. A report of each Committee meeting will be distributed to all Board members.

IV. DUTIES AND RESPONSIBILITIES

The Committee will have unrestricted access to BC Assessment's financial documents and will be provided with the resources necessary to carry out its responsibilities.

Subject to the powers and duties of the Board, the Committee will perform the following duties:

A. Financial Planning and Reporting

1. Review budget assumptions and recommend the operating budget for approval by the Board;
2. Review planned expenditures and recommend annual capital budgets for approval;
3. Review the proposed Tax Levy Bylaw and recommend for approval;
4. Ensure that the Board receives timely, meaningful reports on the organization's financial situation including up-to-date forecasts of year-end results;
5. Review quarterly and annual financial statements and information that will be provided to Government and other stakeholders, and ensure that this information accurately represents the business activities of the organization. The Committee will recommend their approval or disapproval to the Board and provide an explanation if it cannot recommend approval. The review must include:
 - (a) determining whether appropriate accounting methods are being applied;
 - (b) discussing with management and with the external auditor all proposed major changes in accounting policy, the impact and presentation of all large risks or uncertainties, and all estimates or judgments of management that may be material to financial reporting;
 - (c) questioning management and the external auditor regarding significant financial recording or presentation issues that were discussed during the fiscal period and the manner of their resolution; and,

- (d) examining the audited annual financial statements in conjunction with the report of the external auditor, with particular reference to whether the statements:
 - (1) properly reflect the significant accounting policies selected;
 - (2) reflect estimates and other financial statement elements that are reasonable and consistent;
 - (3) adequately disclose all major transactions and issues;
 - (4) disclose all post-year-end significant events, and,
 - (5) are understandable, relevant, reliable and comparable.
- 6. Discuss and propose to the Board the financial policy directions in the Service Plan and the multi-year Financial Plan;
- 7. Review and report to the Board quarterly on the fiscal responsibility section as outlined in the multi-year Financial Plan;

B. External Audit

The Committee will oversee the external audit, including working with the auditor to define the purpose of the audit, formulate and approve the audit plan and review audit results. The Committee will also be responsible for:

- 1. determining whether the performance of the external audit is satisfactory and effective and meets the requirements of BC Assessment;
- 2. recommending to the Board the retention or replacement of the external auditor and, if the Committee recommends replacement, evaluating candidates for the appointment;
- 3. reviewing all issues related to any change of external auditor and the planned steps for an orderly transition;
- 4. reviewing the terms of the external auditor's engagement, and the appropriateness and reasonableness of the proposed audit fees;
- 5. reviewing all proposed engagements for non-audit services to be provided by the external auditor's firm or an affiliate, together with estimated fees, and considering the implications of such an engagement for the independence of the external auditor;
- 6. reviewing the audit plan with the external auditor and management;
- 7. determining whether management has provided full and open disclosure to the auditor's enquiries;
- 8. reviewing problems experienced by the external auditor in performing the audit, including any restriction imposed by management and all significant accounting issues on which there was a disagreement with management; and,
- 9. reviewing the post-audit or management letter containing the recommendations of the external auditor and reviewing management's response and subsequent follow-up to all identified weaknesses.

C. Internal Audit

The Audit and Finance Committee shall:

1. support the intent and principles of the internal audit function, particularly its independence from BC Assessment's operations;
2. review and approve internal audit policies, objectives and priorities;
3. require a risk-based approach in the selection of audit projects;
4. review and approve the annual 3-year internal audit plans and budgets;
5. review and consider all reports and recommendations of the Internal Audit Department including the quarterly Internal Audit Updates;
6. monitor corrective or preventative action of significant audit findings;
7. assess the effectiveness of the internal audit function;
8. initiate special audits or audit-related studies where deemed necessary; and
9. delegate authority to approve changes to the Audit Plan to the Chair of the Audit and Finance Committee or the CEO in the event that changes to the Audit Plan need to be made between Audit & Finance Committee meetings.

D. Accounting Systems and Internal Controls

1. Through discussion with management, the external auditor, and the internal auditor, the Committee will obtain reasonable assurance that BC Assessment's accounting systems are reliable and internal controls are adequate. For this purpose, the Committee may wish to direct the auditor's examinations to particular areas and may request the auditor to undertake special examinations.
2. The Committee will review the evaluation of internal controls by the external auditor, including any recommendations for improvement of BC Assessment's accounting procedures and internal controls, together with management's response.

E. Other Responsibilities

The Committee will:

1. review the status of pending or threatened material litigation (except litigation on assessment appeals);
2. ascertain whether BC Assessment's financial results and condition satisfy the criteria for lenders, material agreements, applicable laws and insurers;
3. review before public disclosure any statement on the financial condition or results of BC Assessment;
4. draw to the attention of the Board all financial matters of which the Committee has knowledge and which may materially affect the current or future position of BC Assessment;
5. determine whether systems are in place to identify and monitor major business risks;
6. verify the establishment of policies and procedures for monitoring compliance with applicable laws and with BC Assessment's policies as the authorization of expenditures, leases and contracts and otherwise, and ascertain their adequacy and the levels of compliance;

7. endeavour to identify to the Board matters that expose directors to claims for which directors could be held personally liable;
8. ensures that the organization establishes a formal whistleblower policy, a code of conduct and a conflict of interest policy, and reviews the adequacy of the policies and the organization's adherence to them;
9. review any proposed changes to the position of the BC Assessment's executive financial officer (Vice President, Finance);
10. monitor and report to the Board on all financial aspects of the BC Assessment's operations, including special programs and capital projects;
11. make policy recommendations to the Board on budgetary and financial operations matters;
12. produce special projects as requested by the Board;
15. review and recommend to the Board policies on all financial reporting matters;
16. advise the Board on other matters with regard to financial and budget areas;
17. review and monitor the financial implications and capital spending necessary to implement technology upgrades;
18. engage independent counsel and other advisors, with prior approval from the Board; and
19. review incidents reported to the CEO as contained within the *Corporate Policies Governing Standards of Conduct*.

V. ACCOUNTABILITY

The Committee will:

- A. report its discussions to the Board by distributing the minutes of its meetings and, where appropriate, by oral report at the next meeting of the Board of every major matter considered since the Board's last meeting;
- B. annually review and recommend changes to its Terms of Reference, following completion of each annual audit;
- C. determine the resources needed to carry out the audit (documents, statistics, outside expertise, etc.);
- D. examine BC Assessment's operating policies, procedures, and practices, identifying potential risks and opportunities;
- E. determine degree of risk exposure, (i.e., the predictability, frequency and potential severity of each risk and its impact on the assets of BC Assessment);
- F. identify and review the current strategies being used to minimize these risks;
- G. determine where improved strategies are needed; and,
- H. develop practical and cost-effective strategies for minimizing exposure and risk through the use, individually or in combination, of these four basic methods:
 1. eliminate or reduce the condition;
 2. retain the risk and control it through continual oversight;
 3. transfer a portion or all of the risk through insurance; and,
 4. transfer the risk through other means.

VI. SIGNIFICANT CALENDAR DEADLINES

- A. Recommends the Levy BylawJanuary
- B. Reviews the financial information that forms the.....May, July, Oct., Jan.
Basis for quarterly reports to the Provincial
Government
- C. Recommends Financial Information Act reportMay
Information
- D. Recommends Annual BudgetDecember
- E. Recommends quarterly financial statements and.....May, July, Oct., Jan.
recommends updates to multi year financial plan
- F. Recommends changes resulting from the FinancialUpon receipt and
Audit review of the Audited
Statements
- G. Reviews the quarterly internal audit reports.....May, July, Oct., Jan.
- H. Recommends the annual 3-year internal audit plan.....September

POLICY AND PLANNING COMMITTEE TERMS OF REFERENCE

Purpose:

The Policy and Planning Committee is a standing Committee of the Board of Directors which deals with all matters pertaining to the Service Plan, and inter-governmental and community policies.

Structure:

A. Members:

- Chair and Vice-Chair are appointed by the Board Chair.
- Other Board members are appointed to the Committee by the Board Chair.
- Staff support will be the President and CEO, the Corporate Secretary and the Recording Secretary.

B. Meetings:

- Meetings of the Committee will be held as required and at the call of the Committee Chair unless he or she defers items to the Board agenda and, therefore, a meeting will not be necessary.
- A quorum of the Committee will be at least 50% of the members of the Committee.
- In the event that the Committee Chair cannot attend, then the Vice-Chair will act as the Chair.

- The President and CEO, the Corporate Secretary and the Recording Secretary may attend all meetings of the Committee.
- A report of each Committee meeting will be distributed to all Board members.

C. Responsibilities:

- Recommends to the Board the Service Plan.
- Reviews and reports to the Board the quarterly accountability reports on how the annual priorities are being achieved within the Service Plan.
- Reviews issues relating to legislation and makes recommendations to the Board.
- Reviews marketing initiatives and approves and monitors specific goals and objectives with the President and CEO.
- Reviews community and public information initiatives and makes recommendations to the Board.
- Reviews strategic business initiatives ~~that come to~~ of the organization;
- Reviews and recommends to the Board approval of the Regulated Valuation Rates and the changes to the MIPs and EPG regulations (MIPs and EPG changes also require Cabinet approval prior to final approval by the Board); and
- Reviews and recommends to the Board facilities leases over five years in length.

D. Significant Calendar Deadlines:

	Month(s)
• Review of Draft Service Plan	July
• Recommend to the Board the Draft Service Plan	December
• Reviews the Annual Plan..... Status Reports quarterly	Jan, May, July, Oct
• Review and Preliminary approval of Regulated Valuation Rates and MIPs and EPGs	September
• Approves Regulated Rates and MIPs	November

HUMAN RESOURCES AND EDUCATION COMMITTEE TERMS OF REFERENCE

Purpose:

The Human Resources and Education Committee is a standing Committee of the Board of Directors which deals with all matters of human resources, training and education. The Committee ensures the organization's compensation, human resource and labour relations philosophies and strategies are in keeping with:

- the organization's mission, vision, values and key goals; and
- legislative and government policy guidelines and requirements.

The Committee also acts as a reference group during negotiations regarding the collective agreement.

Structure:

A. Members:

- Chair and Vice-Chair are appointed by the Board Chair.
- Other Board members are appointed to the Committee by the Board Chair.
- Staff support will be the President and Chief Executive Officer; Vice President, Human Resources; and the Corporate Secretary.

B. Meetings:

- Meetings of the Committee will be held as required, at the call of the Committee Chair, unless he or she defers items to the Board agenda and, therefore, a meeting will not be necessary.
- A quorum of the Committee will be a majority of the members of the Committee.
- In the event that the Committee Chair cannot attend, then the Vice-Chair will act as the Chair.
- The President and Chief Executive Officer, Vice President Human Resources and the Corporate Secretary may attend meetings of the Committee.
- A report of each Committee meeting will be distributed to all Board members.

C. Responsibilities:

- Ensures annual performance evaluation of the President and CEO is completed.
- Discusses and proposes to the Board what the human resources and educational strategic directions and goals should be in the Service Plan.
- Makes recommendations to the Board on all aspects of the employment of the President and Chief Executive Officer including recruitment and remuneration (base salary, re-earnable incentive pay, benefits and perquisites), and terms and conditions of employment consistent with the government compensation mandate.
- Makes recommendations to the Board on Executive and Management compensation and terms and conditions of employment in accordance with the Government compensation mandate.
- Ensures the bargaining strategy for unionized staff supports the organization's goals, is consistent with the Government mandate and recommends to the Board, the general terms upon which management will be authorized to negotiate the collective agreement.
- Reviews any significant changes to the organizational structure recommended by the President and Chief Executive Officer.
- Annually reviews the corporate succession plan and provides context and oversight to the President and Chief Executive Officer in his/her responsibility for succession planning for the organization.
- Reviews and reports to the Board on key results from quarterly corporate human resource and accountability reports.
- Reviews significant human resources policies and human resources investments (i.e., training and development) as well as the results of surveys to measure employee engagement and confirms appropriate follow up is taken by management.
- Ensures the organization's public disclosure requirements related to human resources are met, including public disclosure of executive compensation.

- Stays informed of best practices in human resources issues and provides orientation and development opportunities for committee members.

D. Significant Calendar Deadlines:	Month(s)
• Reviews the quarterly accountability reports	May, July, Oct., Jan.

GOVERNANCE COMMITTEE TERMS OF REFERENCE

Purpose:

The Governance Committee is a Committee of the Board of Directors which deals with all matters of corporate governance and reviews, monitors, and reports on Board effectiveness. Effective governance is essential to ensure the efficient use of resources, accountability for the stewardship of those resources, and to enable BC Assessment to function effectively in fulfilling its mandate and goals.

Structure:

A. Members:

- Chair and Vice-Chair are appointed by the Board Chair.
- Other Board members are appointed to the Committee by the Board Chair.
- Staff support will be the President and CEO, the Corporate Secretary, and the Recording Secretary.

B. Meetings:

- Meetings of the Committee will be held as required and at the call of the Committee Chair unless he or she defers items to the Board agenda.
- A quorum of the Committee will be a majority of the members of the Committee.
- In the event that the Committee Chair cannot attend, then the Vice-Chair will act as the Chair.
- The President and CEO, the Corporate Secretary, and the Recording Secretary may attend all meetings of the Committee.
- A report of each Committee meeting will be distributed to all Board members.

C. Responsibilities:

Subject to the powers and duties of the Board, the Committee will:

- Annually review and recommend revisions to terms of reference for the Board and its Committees, the Chair, President and CEO, and any other position descriptions or materials contained in the Board Bylaws.
- Periodically review the Corporation's approach to corporate governance.
- Ensure appropriate structures and procedures are in place to allow the Board to function independently of management.

- Develop and update a plan for the composition of the Board that takes into consideration the skills, experience and background of each existing Director, and the strategic direction of the Corporation.
- Develop and implement a process for communicating information to the Board Resourcing and Development Office to consider when making appointments to the Board.
- Develop and implement a process for information exchange with Crown Agencies Secretariat regarding governance and best practices.
- Review processes for evaluating the effectiveness of the Board and its Committees.
- Report to the Board on the effectiveness of the Board and its Committees.
- Ensure programs are in place for the orientation of new Directors and the ongoing educational development of Directors.
- Review the Code of Conduct and the Conflict of Interest Guidelines and determine whether the Code of Conduct and Conflict of Interest Guidelines are appropriate or need to be updated.
- Ensure the organization's governance policies are published on the organization's website.
- Provide a report on Board governance to be included in the organization's annual report and/or posted on the organization's website.
- Periodically assess the organization's communication to stakeholders and the public with respect to its policies and practices in the areas of corporate governance and recommends changes, if any, to the Board.
- Other corporate governance related responsibilities as assigned to the Committee by the Board or the Chair.

D. Significant Calendar Deadlines:	Month(s)
• Review the Corporation's approach to corporate governance	January
• Review the Code of Conduct and the Conflict of Interest Guidelines	January
• Review the results from board evaluations and make recommendations and plan of action to address comments	April
• Annual review with Ethics Advisor	April
• Review of Form B from all directors	April
• Evaluation of the effectiveness of the Board and its Committees	November

- Review the plan for the composition of the Board December
- Annually review and recommend revisions to terms of reference for the Board and its Committees December

CLIMATE ACTION COMMITTEE

I. Purpose:

- A. The purpose of the Climate Action Committee (the “Committee”) is to assist the Board of Directors (the “Board”) in fulfilling its environmental responsibilities. The committee deals with all matters of greenhouse emissions and environmental impacts and reviews, plans, monitors, and reports on the environmental effectiveness of BC Assessment. Effective environmental action is essential to ensure the efficient and effective use of resources, accountability for the stewardship of those resources, and to enable BC Assessment to function effectively in fulfilling its mandate and goals to be carbon neutral by 2010 and to contribute to the provincial goal of reducing greenhouse gas emissions by at least 33 percent below current levels by 2020.
- B. The Committee has primary responsibility for BC Assessment’s environmental policies, duties, and responsibilities vested in management and overseen by the Board.

II. Committee Membership and Support:

- A. The Chair, Vice-Chair, and the Members of the Committee shall be those Directors who are appointed by the Board of Directors upon consideration of the recommendations of the Board Chair.
- B. Staff support will be the CEO and President, the Corporate Secretary, and the Recording Secretary.

III. Meetings:

- A. Meetings of the Committee will be held as required or at the call of the Committee Chair.
- B. A quorum of the Committee will be a majority of the members of the Committee.
- C. In the event that the Committee Chair cannot attend, then the Vice-Chair will act as the Chair.
- D. The CEO and President, the Corporate Secretary, and the Recording Secretary may attend all meetings of the Committee.
- E. A report of each Committee meeting will be distributed to all Board members.

IV. Duties and Responsibilities:

- A. Subject to the powers and duties of the Board, the Committee will perform the following duties:
- Develop a Climate Action Plan for BC Assessment.
 - Determine the environmental impact of BC Assessment by a full inventory of impacts corporately and from individuals.
 - Develop an inventory and analysis of buildings and vehicles owned, leased, or used by BC Assessment for greenhouse gases and energy use.
 - Develop a personal inventory of processes and staff to determine any environmental impacts of BC Assessment.
 - Review and make recommendations for “green assessments” that will be linked to tax policy and economic development.
 - Review and make recommendations on the use of BC Assessment data to link to environmental action plans from other sectors.
 - Review and make recommendations on incentives for “green assessments” for the private and public sectors.
 - Ensure that BC Assessment works closely with the Ministry, stakeholders, and the public to develop environmental policies and programs.
 - Periodically review the Corporation’s approach to environmental actions.
 - Ensure appropriate structures, procedures, and resources are in place to allow BC Assessment to meet its legislated environmental targets for greenhouse gas emissions.
 - Develop and implement a process for communicating environmental information to the Minister, Ministry, external stakeholder, and the public.
 - Develop and implement a process for information exchange with the Climate Action Secretariat regarding environmental best practices.
 - Report to the Board on the effectiveness of the environmental initiatives.
 - Ensure programs are in place for the orientation of new Directors and the ongoing educational development of Directors on environmental initiatives to meet the goals of the Corporation.
 - Beginning with a report for the 2008 calendar year, and continuing with a report for every subsequent calendar year, ensure that BC Assessment prepares and makes public no later than the end of June of the following calendar year, a carbon neutral action report in accordance with legislation.
 - Other corporate environmental related responsibilities as assigned to the Committee by the Board or Board Chair.

V. Accountability

The Committee will:

- A. report its discussions to the Board by distributing the minutes of its meetings and, where appropriate, by oral report at the next meeting of the Board of every major matter considered since the Board’s last meeting;
- B. annually review and recommend changes to its Terms of Reference, following completion of each annual review;

- C. determine the resources needed to carry out the duties of the Committee (documents, statistics, outside expertise, etc.);
- D. examine BC Assessment’s environmental policies, procedures, and practices, identifying potential risks and opportunities;
- E. determine degree of environmental risk exposure, (i.e., the predictability, frequency and potential severity of each risk and its impact on the assets of BC Assessment);
- F. identify and review the current strategies being used to minimize these risks;
- G. determine where improved environmental strategies are needed; and,
- H. develop practical and cost-effective strategies for minimizing environmental exposure and risk.

VI. Significant Calendar Deadlines:

	Month(s)
<ul style="list-style-type: none"> • Review the Corporation’s approach to environmental policies and initiatives 	January
<ul style="list-style-type: none"> • Review the Climate Action Plan 	January
<ul style="list-style-type: none"> • Review the Carbon Neutral Action Report 	April
<ul style="list-style-type: none"> • Create the annual Climate Action Plan 	July
<ul style="list-style-type: none"> • Annually review and recommend revisions to terms of reference for the Committee 	December

3.3 Disclose the terms of reference, including the termination date, for all board task forces and working groups.

The Board of Directors does not currently have any task forces or working groups. The business of the Board of Directors is conducted at committee and board meetings.

4. Audit Committee

4.1 Disclose the members of the Audit Committee.

See 3.1

4.2 Describe the financial expertise of audit committee members.

The Audit and Finance Committee members are:

- Christopher Nicolls is an independent business consultant specializing in financial and strategic planning and risk management. He was most recently the Chief Financial Officer and Executive Director for St. George's School in Vancouver. Mr. Nicolls also served as the Vice President and Controller of Southland Canada (7-Eleven stores) for 21 years. He holds both a Bachelor of Science and a Masters of Business Administration from the University of Santa Clara. Mr. Nicolls is a certified public accountant and a certified financial planner. Currently, he is on the Board of Governors at Stratford Hall.
- George Puil was an elected member of the Vancouver City Council (1976-2002) and Chair of the City of Vancouver Finance Committee (1980-2002). He was also Chair of the Greater Vancouver Regional District (GVRD) (1996-2002) and Chair of the GVRD Budget and Administration Committee (1993-1996). He holds a Bachelor of Education from the University of British Columbia. He has served as chair of dozens of regional and national committees.
- Brian Romer holds a Master of Business Administration and a Bachelor of Science from the University of Oregon. He was Vice President of Slough Estates of Canada, President and Chief Executive Officer of Cumberland Realty group, and Vice President of the Mercantile Bank of Canada. Mr. Romer is past member of the National Association of Industrial and Office Parks and the British Canadian Chamber of Trade and Commerce.
- Janet Heino is a business consultant with Heino & Associates who provide business and financial advisory services to the public and private sectors. Previously, she was a Manager and Consultant with Ernst & Young, Chartered Accountants. Within her community, she is involved with the Institute of Chartered Accountants, the Royal Colwood Golf Club, and the Victoria Women's Transition Society. Ms Heino has her Bachelor of Commerce from McGill University and is a Chartered Accountant and Chartered Business Evaluator.
- Bruce Hryciuk is the senior partner of Hryciuk Gallinger, Certified General Accountants, a public practice located in Cranbrook, B.C. He has been a member of the Certified General Accountants Associations of British Columbia and Canada for 31 years taking on several leadership roles with those Associations. Mr. Hryciuk served as a Board member of CGA BC from 1984 to 2000, serving as President in 1997 as well as chairing various committees. He also served on the CGA Canada Board from 1995 to 2002, serving as Chairman in 2001 and chairing several national committees including the national education committee and international committee. Mr. Hryciuk served as technical advisor to the Confederation of Asia and Pacific Accountants from 2003 to 2005. Most recently he has been a member of the Permanent Small Business Roundtable for the Province of BC from 2005 to 2008.

Mr. Hryciuk received a fellowship designation from CGA Canada in 1996 and a life membership from CGA BC in 2001.

4.3 Disclose the text of the Audit Committee’s terms of reference. If the Audit Committee does not have written terms of reference, describe how the Audit Committee delineates its roles and responsibilities.

See 3.2

5. The Board Chair

5.1 Disclose the text of the chair’s position description. If the board has not developed a written position description for the chair, describe how the board delineates the chair’s roles and responsibilities.

Role of the Board Chair

In accordance with section 11(4) of the *Assessment Authority Act*, the Lieutenant Governor in Council (the Cabinet) must appoint one of the Directors as Chair. This is done by way of an Order in Council (OIC).

The Chair shall preside at the annual meeting and the meetings of directors and shall perform such other duties as are provided in general Bylaw 50.

Under Bylaw 50, in the absence of any contrary resolution, the Chair or the Vice Chair together with the Chief Executive Officer or Corporate Secretary has the authority to sign documents binding on the Authority.

The skills profile for the Chair is:

- Understanding of BC Assessment and its role in British Columbia;
- Leadership Qualities (previous board experience);
- University educational level and/or experience;
- High Ethical Standards;
- Flexibility, responsiveness, and willingness to consider change;
- Capacity for a broad perspective on issues; and
- Skill, experience, and understanding of one or more of the following:
 - Municipal Government;
 - Business;
 - Financial;
 - Legal;
 - Planning;
 - Real Estate;
 - Marketing; and
 - Community Relations.

The broad roles of the Board, including the Chair as a member, are those of leader, overseer, steward and reporter. In carrying out their roles and responsibilities, individual directors are required to meet:

- A fiduciary duty (to act honestly and in good faith and in the best interest of the corporation).
- A duty of care (to exercise due care and diligence).
- A conflict of interest duty (to disclose any direct or indirect interest in the affairs of the corporation).

The Board has the general responsibilities of providing the corporation's strategic direction and overseeing management in their conduct of the business of the corporation. The Board members are required to meet the following responsibilities:

- To provide ethical leadership and ensure integrity.
- To interpret the corporate mandate as expressed by the Shareholder's representatives, ensure it is effectively carried out, and, where appropriate, challenge the Shareholder in respect of it.
- To provide strategic direction and stewardship, and with management, set the corporate vision.
- To report and be held accountable to the Shareholder on corporate performance, including budgetary commitments.
- To delegate authority limits and decision-making levels as required enabling management to effectively discharge their responsibilities.
- To ensure that principal corporate business risks have been identified and are effectively managed and an appropriate risk assessment system is in place.
- To oversee and approve management's succession planning.
- To ensure that an effective corporate communications policy is in place.
- To ensure that the corporation's information system and management practices meet its needs.
- To adopt a strategic planning process and performance monitoring system, work with management on development of the service plan; approve the plan and monitor performance against the plan.
- To provide the Shareholder with a service plan annually and an annual report on the service plan.
- To approve annual capital and operating plans and monitor performance against those plans.
- To ensure the integrity of the corporation's accounting and financial systems.

- To establish an effective corporate governance framework consistent with the Crown Corporations Governance Framework.
- To select and appoint the CEO, oversee, monitor and evaluate CEO performance and set CEO compensation levels.
- To ensure an effective and transparent process for Board succession and training/development and provide advice to the Board Resourcing & Development Office on Board appointments in a manner consistent with the established Board of Directors Appointment Guidelines.
- To establish a formal process for and to conduct self-evaluations of the performance of the Board, its Committees and Chair.
- To ensure procedures are in place for making disclosures on potential conflicts of interest of employees and Board members.
- To conduct periodic mandate reviews and make recommendations based on the results of those reviews to the Shareholder and corporate management.
- To ensure that there are appropriate risk management systems and processes in place.

5.2 Disclose how the board maintains its working relationship with the responsible Minister.

A new [Shareholder's Letter of Expectation](#) was completed in 2009 to reflect the strategic direction of the government. The Board of Directors of the British Columbia Assessment Authority meets regularly with the Minister to provide advice and recommendations on assessment and other related issues. The Minister has an open invitation to attend all Board and Committee meetings of the British Columbia Assessment Authority.

6. Individual Directors

6.1 Disclose the Charter of expectations for directors. If the board does not have a charter of expectations for directors, explain how the board makes clear its expectations for individual directors.

Role and Responsibility of the Board

Composition of the Board

The Board is composed of Directors appointed by Order of the Lieutenant Governor in Council (also known as an Order of Cabinet or an OIC). The Chair of the Board is also appointed by Cabinet Order.

Board members are expected to have integrity, high ethical standards, sound judgment, an ability and willingness to question conventional assumptions, strong interpersonal skills and a high level of commitment to BC Assessment and its success. All Board members must be independent of the management of BC Assessment and have no material interest in the organization.

The Board will review its composition on a yearly basis in order to determine its strengths and weaknesses in skills and experience and make recommendations to the Minister responsible, respecting changes to its composition to address any concerns respecting its ability to fulfil its statutory and other obligations.

In considering its composition the Board will consult with the Board Resourcing and Development Office to:

- a) develop director selection criteria;
- b) recommend a recruitment and evaluation process;
- c) identify and recommend potential members to government; and
- d) develop a plan and process to recommend to government for the long term renewal of Board membership.

Board Term

The terms of appointment for the Chair and other Board members are set by OIC. The Board will review Directors' terms as part of the annual Board evaluation process, and the Chair will make recommendations to the Minister responsible if changes to these appointments are desired by the Board.

Board Compensation

The Board members' compensation is also set by OIC. Compensation will be set in accordance with the requirements and standards set out in relevant Treasury Board Directive (see section 7.3 of this manual for further information). The Board will review their levels of compensation as part of their annual review process and recommend changes to the Minister responsible when appropriate.

Board Role and Responsibilities

The Board occupies a central position in the governance of BC Assessment. Its general role is to foster the organization's short and long term success consistent with its mandated objectives and accountability to other stakeholders. In the discharge of its mandate, the Board oversees the affairs of BC Assessment, supervises management, which is responsible for day-to-day operations and, through the CEO, sets the standards of organizational conduct.

In carrying out these duties, the Board's role in policy-making, guidance of the strategic planning process, and performance monitoring, is separate from the responsibility for the day-to-day management of BC Assessment. This responsibility resides with the CEO who leads BC

Assessment in achieving Board approved directions and in turn recommends new initiatives to the Board.

The Board provides leadership with the specific responsibilities set out in Section 2 of Part 2 of the Best Practices Guidelines commencing on page 13.

Statutory Responsibilities

The statutory responsibilities of the Board are set out in section 10 of the *Assessment Authority Act*:

Powers and duties of the authority

10 For its purposes the authority has the following powers and duties:

- (a) to develop and administer a complete system of property assessment;
- (b) to give directions respecting the preparation and completion of assessment rolls;
- (c) to divide British Columbia into the number of assessment areas it considers advisable;
- (d) to develop and maintain programs for the education, training and technical or professional development of assessors, appraisers and other persons qualified in property assessment matters;
- (e) to prescribe and maintain standards of education, training and technical or professional competence for assessors, appraisers and other persons employed or engaged in property assessment, and to require compliance with these standards;
- (f) if considered advisable, to authorize the officers or employees to perform technical or professional services, other than those required under the *Assessment Act*, and to set and charge fees for those services;
- (g) to ensure that the general public is adequately informed respecting procedures relating to property assessment in British Columbia;
- (h) to exercise and carry out other powers and duties that may be required to carry out its purpose, or as may be required under any other Act or order of the Lieutenant Governor in Council.

The skills profile for Board Members is:

- understanding of BC Assessment and its role in British Columbia;
- university educational level and/or experience;
- ability to work as a member of a team;

- high ethical standards;
- developed faculty for critical analysis;
- skill, experience, and understanding of one or more of the following:
 - Municipal Government;
 - Business;
 - Financial;
 - Legal;
 - Planning;
 - Real Estate;
 - Marketing; and
 - Community Relations.

The broad roles of the Board are those of leader, overseer, steward and reporter. In carrying out their roles and responsibilities, individual directors are required to meet:

- A fiduciary duty (to act honestly and in good faith and in the best interest of the corporation).
- A duty of care (to exercise due care and diligence).
- A conflict of interest duty (to disclose any direct or indirect interest in the affairs of the corporation).

The Board has the general responsibilities of providing the corporation's strategic direction and overseeing management in their conduct of the business of the corporation. The Board members are required to meet the following responsibilities:

- To provide ethical leadership and ensure integrity.
- To interpret the corporate mandate as expressed by the Shareholder's representatives, ensure it is effectively carried out, and, where appropriate, challenge the Shareholder in respect of it.
- To provide strategic direction and stewardship, and, with management, set the corporate vision.
- To report and be held accountable to the Shareholder on corporate performance, including budgetary commitments.
- To delegate authority limits and decision-making levels as required enabling management to effectively discharge their responsibilities.
- To ensure that principal corporate business risks have been identified and are effectively managed and an appropriate risk assessment system is in place.
- To oversee and approve management's succession planning.
- To ensure that an effective corporate communications policy is in place.

- To ensure that the corporation's information system and management practices meet its needs.
- To adopt a strategic planning process and performance monitoring system, work with management on development of the service plan; approve the plan and monitor performance against the plan.
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- To approve annual capital and operating plans and monitor performance against those plans.
- To ensure the integrity of the corporation's accounting and financial systems.
- To establish an effective corporate governance framework consistent with the Crown Corporations Governance Framework.
- To select and appoint the CEO, oversee, monitor and evaluate CEO performance and set CEO compensation levels.
- To ensure an effective and transparent process for Board succession and training/development and provide advice to the Board Resourcing & Development Office on Board appointments in a manner consistent with the established Board of Directors Appointment Guidelines.
- To establish a formal process for and to conduct self-evaluations of the performance of the Board, its Committees and Chair.
- To ensure procedures are in place for making disclosures on potential conflicts of interest of employees and Board members.
- To conduct periodic mandate reviews and make recommendations based on the results of those reviews to the Shareholder and corporate management.
- To ensure that there are appropriate risk management systems and processes in place.

6.2 Disclose the annual attendance record of the chair and each director.

Attendance January 1, 2008 to December 31, 2008

Name	Board	P&P	Audit & Finance	Governance	HR & Ed	Climate Action	Total Meetings Attended
Lillian White	11/13		8/11	6/6	4/6		29/36
George Puil	10/13	8/9	9/11			4/4	31/37
Chris Nicolls	9/13		10/11		3/6		22/30
Anna Nyarady	10/13	7/9		6/6		4/4	27/32
Brian Romer	8/13		10/11			4/4	22/28
Barry Clark	2/2			2/2			4/4
Fred Graham	1/2	1/1					2/3
Shawn McLaughlin	11/13			6/6	5/6	4/4	26/29
Allen Tozer	9/13				5/6		14/19
Eldon Unger	9/13	8/9					17/22
Janet Heino	10/13	3/3	9/11	4/6			26/33
Bruce Hyrciuk	10/11	5/9	4/9				19/29
Doug Morneau	1/1		1/1				2/2

*is not a standing member of the Committee, only at meeting(s) for certain agenda items.

Not a member of the above committee

Committee Membership as of December 19, 2008 Appointments:

Audit and Finance Committee

Chris Nicolls, Committee Chair
 Janet Heino, vice Chair
 George Puil, Member
 Brian Romer, Member
 Bruce Hyrciuk, Member
 Doug Morneau, Member

Human Resources & Education

Chris Nicolls, Chair (to April 19/07)
 Allen Tozer, Chair (as of April 20/07)
 Shawn McLaughlin, Member
 Lillian White, Member

Governance Committee

Anna Nyarady, Chair
 Janet Heino, Member
 Shawn McLaughlin, Member
 Lillian White, Member

Policy Planning and Service Audit

George Puil, Committee Chair
 Eldon Unger, Vice Chair
 Anna Nyarady, Member
 Bruce Hyrciuk, Member

Climate Action Committee

Shawn McLaughlin, Chair
 Anna Nyarady
 George Puil
 Brian Romer

6.3 Annually disclose the total remuneration paid to the chair and each director for the preceding fiscal year. (Will be updated in June 2009 for 2008)

**BRITISH COLUMBIA ASSESSMENT AUTHORITY
SCHEDULE OF REMUNERATION AND EXPENSES
CABINET APPOINTEES
FOR THE YEAR ENDED DECEMBER 31, 2007**

1. Employees appointed by Cabinet and Members of the Board of Directors

NAME	POSITION	REMUNERATION	EXPENSES
Bill Baird	Member, Board of Directors	0	60
Barry Clark	Member, Board of Directors	7,800	4,171
Frederic Graham	Member, Board of Directors	9,300	9,905
Janet Heino	Member, Board of Directors	2,197	768
Shawn McLaughlin	Member, Board of Directors	9,150	15,107
Christopher Nicolls	Member, Board of Directors	12,352	3,940
Anna Nyarady	Member, Board of Directors	10,950	5,134
George Puil	Member, Board of Directors	10,200	4,371
Brian Romer	Member, Board of Directors	12,150	6,593
Doug Rundell	Chief Executive Officer	192,504	31,042
Allen Tozer	Member, Board of Directors	6,850	5,409
Eldon Unger	Member, Board of Directors	9,000	6,224
Lillian White	Member, Board of Directors	12,450	9,550
	TOTALS	294,903	102,276

7. The Chief Executive Officer or President

7.1 Disclose the text of the CEO's position description. If the board has not developed a written position description for the CEO, describe how the board delineates the CEO's roles and responsibilities.

President and CEO

Position Summary:

- As the most senior executive position within the organization, reporting to the Board of Directors, the President and CEO provides strategic leadership for BC Assessment. The incumbent is responsible for the overall management of BC Assessment's, operations, products and services. This position serves as the primary point of contact for senior provincial and municipal government officials, assessment organizations and the media.

Relationships:

- Works closely with:
 - the Board Chair, the Board of Directors;
 - the Minister responsible and senior ministry officials on assessment issues and related legislated responsibilities;
 - other Ministers and Members of the Legislative Assembly; and
 - senior provincial and municipal officials, Union of BC Municipalities representatives, Assessment Commissioners nationally and internationally, professional associations, and special interest groups.
- Provides leadership to the Executive Management Committee and all BC Assessment staff.
- Communicates with key stakeholders and the broader community.

Specific Accountabilities and Deliverables:

- Counsels and works cooperatively with the Board in implementing strategic objectives, operational plans, and corporate policies.
- Accountable for meeting BC Assessment's Service Plan objectives.
- Accountable for ensuring the following duties are fulfilled, as delegated by the Board of Directors:
 - Property valuation and classification procedures are developed and administered fairly and effectively
 - Preparation and completion of assessment rolls, notices and statutory reports are carried out effectively
 - Policies and practices are consistent with statutory requirements

- Appeals and legal cases are resolved.
- Ensures BC Assessment's financial management and reporting framework reflects best practices, consistent with regulations and the government's reporting requirements.
- Establishes a corporate culture of customer service excellence, accountability, operational effectiveness and continuous business improvement.
- Provides leadership to the Executive Committee and conducts annual performance plans, and reviews for direct reports.
- Develops future leaders through corporate succession planning.
- Performs other duties at the request of the Board of Directors.

Education and Required Experience:

- A University degree in a related discipline, post graduate degree preferred.
- Significant senior executive experience and experience working with a Board of Directors governance model.
- Leadership experience in the real estate valuation and assessment field is preferred.

Knowledge, Skills and Abilities:

- Ability to articulate and facilitate a shared vision for the future.
- Thorough understanding and appreciation of the assessment principles, processes and issues.
- Recognized senior management competencies in professional conduct, organizational leadership, building organizational capacity, communications skills, team skills (member), customer focus, business and political acumen, innovation and change management, and strategic planning and organizational skills.

Supervision:

Accountable for corporation staff, headquartered in Victoria and 19 provincial area offices

Directly supervises:

- Vice President, Business and Customer Services;
- Vice President, Planning and Legal Services;
- Vice President, Human Resources;
- Vice President, Finance and Executive Financial Officer
- Vice President, Field Operations (2);
- Communication Manager;
- Corporate Secretary; and
- Executive Secretary.

7.2 Describe the annual assessment process for the CEO. If there is no formal assessment process, describe how the board satisfies itself that the CEO is performing effectively.

The Human Resources and Education Committee of the British Columbia Assessment Authority Board of Directors is currently responsible for the annual assessment process for the CEO. The performance report, completed (in part) by the CEO, is reviewed by the Human Resources and Education Committee. After review by the Committee, the performance report is provided to the Board of Directors to solicit input. After the Human Resources and Education Committee receives the comments from the Board of Directors, the Committee makes any changes then meets with the CEO to review and finalize the performance report. The Human Resources and Education Committee reviews and recommends to the Board the compensation for the Chief Executive Officer.

Evaluation Process for Chief Executive Officer

(a) Evaluation Process for Chief Executive Officer

I. Objectives

The Personal Performance and Development Plan (“PDP”) contains the benchmarks against which the review takes place and includes:

- A. Key work goals, performance measures and actions for the year under review. These goals have been agreed to by the Chief Executive Officer and the Board in advance.
- B. Assessment roll quality, employee engagement, customer service, financial performance and other achievements of BC Assessment for the year.
- C. The Service Plan
- D. Board approved terms of reference for the Chief Executive Officer.

II. Self Appraisal of the Chief Executive Officer of BC Assessment

- A. The Human Resources and Education Committee (“HR & Ed Committee”) undertakes the assessment of the Chief Executive Officer. They may request the (i) Chief Executive Officer for his/ her performance evaluation against the agreed upon objectives for the previous year; and, (ii) the Chief Executive Officer’s opinion of the goals and priorities for BC Assessment for the coming year.
- B. This self-appraisal by the Chief Executive Officer is in written form.
- C. The self-appraisal is discussed by the Chief Executive Officer with the HR & Ed Committee in advance of their ensuing evaluation of the Chief Executive Officer’s performance.

III. Member Involvement

- A. Each member of the HR & Ed Committee sets down his/her written assessment of the Chief Executive Officer's performance.
- B. These individual assessments are then consolidated by the Board Chair into a coherent, prioritized statement
- C. The Board Chair discusses the summary with the full Board (excluding any BC Assessment staff) before meeting with the Chief Executive Officer).
- D. The Board Chair discusses the statement with the Chief Executive Officer.
- E. The Board Chair will forward their recommendation and evaluation to the Chair of the HR & Ed Committee for determining the remuneration and variable compensation.

IV. Chief Executive Officer Feed Back

The Chief Executive Officer may provide a written response to the review to the Board through the Board Chair.

V. Timing and Responsibilities

Creation of the Performance and Development Plan:

<i>Activity</i>	<i>Who</i>	<i>When</i>
(a) The CEO develops a performance and development plan in line with service plan, which is approved by the Board	CEO	October
(b) Approval of PDP by the Board	Chair	December
(c) Review progress of PDP with HR & Ed Committee	CEO	July

Evaluation of the Performance and Development Plan:

<i>Activity</i>	<i>Who</i>	<i>When</i>
(d) The CEO reports on previous years PDP and submits to the Board Chair. <ul style="list-style-type: none"> • Employee Engagement Survey • Satisfaction – Residential • Satisfaction – LG/FN 	CEO	December April April

<ul style="list-style-type: none"> • Satisfaction – Non-Residential • Acceptance of Assessment Roll – Residential • Median Assessment to Sales Ratio • Coefficient of Dispersion • Average Cost per Parcel • Positive Performance Review 		April February January January January January
(e) The HR & Ed Committee completes the CEO performance evaluation	Board	January
(f) CEO performance is discussed with Board	Chair	January
(g) The Chair discusses completed PDP and Board survey results with CEO	Chair CEO	February
(h) CEO PDP is completed and provided to the HR Committee for determining the compensation and any variable performance pay		April
(i) Chair discusses the finalized statement with the CEO	Chair CEO	April
(j) CEO provides feedback to Board	CEO	April

7.3 Disclose the organization’s policy on board meetings without management.

At every Board Meeting, the British Columbia Assessment Authority Board of Directors meets for a portion of the meeting without management.

8. Corporate Secretary

8.1 Disclose the text of the corporate secretary’s position description. If the board has not developed a written position description for the corporate secretary, describe how the board delineates the corporate secretary’s roles and responsibilities.

INTRODUCTION

- A. The primary role of the Corporate Secretary is to act as the principal liaison between the Board of Directors and the Executive. The Corporate Secretary plays a key role in the administration of important corporate and governance matters.
- B. The Corporate Secretary reports to the Board through the Board Chair but has a strong working relationship with the Chief Executive Officer.

DUTIES AND RESPONSIBILITIES

The Corporate Secretary has the responsibility:

- A. to organize directors' and committee meetings in accordance with procedures determined from time to time by the Board Chair and the Board of Directors;
- B. to prepare and deliver notices of meetings, to consider what matters should be dealt with at directors' and committee meetings, to consult with the Board Chair and the Committee Chairs in the preparation of agendas, and to prepare and dispatch agendas and supporting reports and briefing documentation;
- C. to provide service and advice to both the Board and management to ensure theirs is an effective relationship, including: providing orientation to new directors, keeping directors informed of corporate and legal responsibilities, obtaining information from Directors for legal and regulatory compliance, having a thorough and broad understanding of the Authority and its operations; advising the Executive on Board materials and presentations; and keeping the Executive informed of Director views and preferences;
- D. to attend Board and Board committee meetings, to act as secretary and organize minute taking responsibility at each such meeting that include recording resolutions;
- E. to participate actively in Board and Board Committee meetings, supporting the Chair in ensuring effective Board functioning, ensuring the confidentiality of Board and Board Committee deliberations as appropriate; ensuring Board procedures are followed; ensuring any legislative, rules, and regulations are complied with and coordinating correspondence, action items, and communications on Board and Board Committee issues and/or directives;
- F. to prepare and circulate minutes, and the details of the resolutions and decisions in order to ensure that proper action is taken by the Authority as a consequence thereof and that issues of broader implication are addressed;
- G. to supervise those aspects of the responsibilities which are delegated to a recording secretary and to ensure timely and accurate completion;
- H. to file resolutions as required, to be responsible for the creation, maintenance and retention of official corporate records, to act as a resource for corporate documents and other historical information and to arrange for updating of board and policy information;
- I. to ensure that legal advice is made available in connection with all major contracts and transactions;

- J. to ensure the Authority's by-laws are current and meet the needs of the Authority;
- K. to keep current on evolving practices in corporate governance and advise the Governance Committee and the Board as part of the annual review of the Board's Governance Rules and Practices;
- L. to ensure that decisions taken by the Board are communicated to the Executive in a timely manner and assist the Chief Executive Officer in ensuring all consequential actions are taken by the Authority;
- M. to report to the Board Chair with respect to all corporate secretarial responsibilities; and
- N. to perform such other duties as usually pertain to a Corporate Secretary's office or which may from time to time be prescribed by the Board or be required by law.

9. Code of Conduct and Ethics

9.1 Disclose whether the board has adopted a written Code of Conduct and Ethics for directors, officers and employees.

The British Columbia Assessment Authority Board of Directors, the management, and staff have written codes of conduct.

9.2 If the board has adopted a written code:

- i) disclose how an interested party can obtain a copy of the code; and**

Please contact the British Columbia Assessment Authority for a copy of the code of conduct.

- ii) describe how the board monitors compliance with the code.**

The British Columbia Assessment Authority Board of Directors has hired an external lawyer to act as the Ethics Advisor to assist the Directors when any questions regarding the written code of conduct or conflict of interest may arise.

9.3 If the board has not adopted a written code, describe the steps taken by the board to foster a culture of ethical business conduct.

The British Columbia Assessment Authority Board of Directors, the management, and staff have written codes of conduct.

9.4 Describe the process whereby directors disclose real or potential conflicts of interest.

The British Columbia Assessment Authority Board of Directors has hired an external lawyer to act as the Ethics Advisor to assist the Directors when any questions regarding the written code of conduct or conflict of interest may arise. The Directors disclose any real or potential conflicts of interest to the Ethics Advisor.

9.5 If the organization's Code of Conduct and Ethics allows the board to grant waivers for any of its provisions, disclose whether the board granted any such waivers during the preceding year and, if so, the reasons for so doing.

The British Columbia Assessment Authority's code of conduct does not allow the board to grant waivers for any of its provisions. The British Columbia Assessment Authority Board of Directors has hired an external lawyer to act as the Ethics Advisor to assist the Directors when any questions regarding the written code of conduct or conflict of interest may arise.

1. Orientation and Professional Development

10.1 Describe what measures the board takes to orient new directors regarding:

- i) the relationship and division of responsibilities between the board and Government;**
- ii) the role of the board, its committees and directors; and,**
- iii) the mandate and operations of the organization.**

The Board recognizes that it is important that Board members receive orientation training when they are first appointed and further education on an ongoing basis.

(A) Process for New Members

Each new member will be provided with a special orientation session by the Corporate Secretary. Whenever possible, the briefing session will be arranged to occur prior to the member's first Board meeting. Orientation for a new Director will also include a meeting with the Chief Executive Officer, and the Chair, or the Chair's designate unless the new member is the Chair.

Each new member will be provided with a copy of comprehensive written briefing materials as well as a hard copy of the governance manual and other documents as required for the use of the member as reference materials.

(B) Process for Existing Members

Members will be requested by the Chair, and are expected, to attend periodic sessions that educate and inform them on issues that are deemed, by the Chair, to be of strategic importance to BC Assessment.

10.2 Describe what measures the board takes to provide members with ongoing education. If the board does not provide ongoing educational opportunities,

describe how the board ensures that its directors maintain the skills and knowledge necessary to meet their obligations as directors.

The Board is expected to provide ongoing professional development opportunities for its members to ensure members deepen their understanding of BC Assessment's role in the assessment and taxation process and its operating environment. The goal of the training is to improve the members' skills as Board members.

The Chief Executive Officer and Corporate Secretary shall provide adequate materials and presentations to understand issues to be discussed at Board meetings and enable members to make meaningful and fully informed contributions to the discussion and consequential decision making.

This governance manual will be provided to each member and the Corporate Secretary will provide updates of the material herein to the members both by hard copy and electronically as necessary.

11. Board, Committee and Director Assessment

11.1 Describe the assessment process that was used in the preceding year for the board, its committees and individual directors. If there was no formal assessment process for the board, its committees or individual directors, describe how the board satisfies itself about effective performance.

Board Evaluation

- The Board, in consultation with the Chief Executive Officer, identifies the profile of skills and knowledge needed to enable the Board to effectively fulfill its responsibilities. This "skill profile" will be developed based on the Board's and the Chief Executive Officer's experience and knowledge of BC Assessment's mandate and operations, corporate issues, level of performance, and Shareholder and stakeholder concerns.
- The Board has identified a current need on the Board for an appropriate mix of the following competencies and experience, as well as a need to meet gender and representational criteria:

Competencies:

- Financial;
- Legal;
- Assessment Industry;
- Technology;
- Human Resources/Labour Relations; and
- Service Industry.

Experience:

- Prior Board Experience;
 - Government Knowledge; and
 - Government Experience (Provincial, Regional, Local).
- As part of its annual evaluation process, the Board updates the skill profile of the Board to ensure it continues to be relevant and appropriate for the governance of BC Assessment.
 - The Board Chair performs an evaluation of individual members.
 - In future, the Board may consider a process for evaluation of the Chair. Guidance with respect to expectations for the evaluation of the Chair and individual directors are found in the Best Practices Guidelines of the Board Resourcing and Development Office.

Board Annual Self - Evaluation Process

The Board undertakes an annual self-evaluation, which addresses the following issues:

- Performance of the Board: quality of participation, accomplishments, areas of strength/weakness.
- Board composition: review/analysis of desired mix of skills and knowledge and representation; identification of gaps/needs.
- Adequacy of Board size and terms of members.
- Review of Committee structure, and the performance of those committees against their respective terms of reference.
- Adequacy of Board orientation and education/development programs.
- Review of the Board governance structure.

12. Communications Strategy

12.1 Describe the organization's practice for reporting on financial and other affairs of the organization.

The British Columbia Assessment Authority reports out on planning and performance in the Service Plan and Annual Service Plan Report (<http://www.bcassessment.ca/publications/reports/index.asp>). The financial statements in accordance with the *Budget Transparency and Accountability Act* are included in the Annual Service Plan Report.

As in other crown corporations, the Board Chair plays an important liaison role in the communication between the Board and the Minister. The Board Chair is the designated spokesperson for the Board and as such has the responsibility to communicate on a regular basis with the responsible Minister. This helps to ensure that there is a good working relationship between BC Assessment and the Government and that each is fully aware of issues and

developments which are or may affect the operations of the British Columbia Assessment Authority.

It is expected that the Board Chair and the Minister should meet in person at least four times a year and maintain more frequent telephone contact. The CEO shall participate in these communications as the Minister deems appropriate and the Board Chair shall advise the CEO of concerns that need to be addressed arising out of these communications.

Improving communication is an important key to the relationship between the British Columbia Assessment Authority and our customers, as well as an important operational issue between offices and divisions. The British Columbia Assessment Authority provides information to the public through: our corporate web site located at www.bcassessment.ca; CivicInfo BC www.civicinfo.bc.ca, which is a comprehensive local government information sharing site; inclusion of assessment information on BC OnLine www.bconline.gov.bc.ca; Assessment LinkBC, an online datamart for local governments; and direct communication with staff at assessment offices. Information on property assessments can be provided in several languages on request at all the area offices throughout the province.

The British Columbia Assessment Authority is continually working to improve our customer service. All of our 19 area offices located throughout the province and head office offer toll-free telephone service and generic email addresses for general queries. Additionally, area office contact information is provided in the telephone book and is printed on the front page of the Assessment Notice that is mailed to all property owners in January.

Online services are increasingly popular with the public and the British Columbia Assessment Authority is responding to the demand for more web-based property assessment information. Our public web site, www.bcassessment.ca, was redesigned to improve our customers' access to information about the property assessment process, presented in easy-to-understand terms. Assessments and Sales by Address is an online service that enables residential property owners to compare their assessment and any applicable sales to other homes in their area. These services are available from early January to March 15 during the inquiry period and time when the Property Assessment Review Panel addresses complaints. Assessments and Sales by Address are also available in paper form at assessment offices, most libraries, municipal halls and government agents' offices.

Customers can also register to receive their Assessment Notice electronically via *epost*[™]. This web-based service delivers mail online for Canada Post. More information is available at www.epost.ca.

We serve our customers in different languages whenever possible. We have some staff able to speak and write several languages and some public information materials have been translated for our clients' convenience.

Customers are able to provide feedback for improvement to our management in several ways, including phone, fax, e-mail and front counter-contact. Each year, independent customer surveys are conducted randomly with various client groups to determine how well the British Columbia Assessment Authority is serving the needs of its customers. The corporation is also developing a Customer Service Excellence Code of Conduct to outline our key values and customer service standards.

Special services for customers with disabilities include wheelchair access at all office facilities and redesigning the corporation's public web site to include a text sizing feature for visually-impaired clients.

The British Columbia Assessment Authority is committed to working closely with its wide range of customers – from homeowners to First Nations to the public and private sectors – to constantly improve on the quality of service it provides. Regular communications and two-way dialogue with both clients and property owners is an important part of the British Columbia Assessment Authority's efforts to build on its reputation as a trusted source for high quality property assessment information.

The corporation will continue to proactively seek partnership prospects in order to maximize opportunities to provide our products and services. Staff regularly attend and sponsor provincial, national and international conferences and events that promote industry and government networking. The British Columbia Assessment Authority will also be surveying its major customer groups, including residential and non-residential property owners, local governments and taxing authorities, provincial government partners and First Nations. The results of the surveys will be considered during the external communications strategic planning process.

Our customers must have confidence in the products and services that we provide. Access to information is an important key to the relationship between the British Columbia Assessment Authority and our clients, as well as an important operational issue between area offices and Head Office divisions. The corporation is committed to providing timely and quality information to our customers.

The British Columbia Assessment Authority's on-line services are expanding to provide the public with 'anytime' access to our data products and services. Our new assessment information system, valueBC, will drive much of the data for use by clients in the future. Specific audiences such as local governments will be able to access information through online systems such as Assessment LinkBC and Data Advice. The general public has access to the British Columbia Assessment Authority's web site 24 hours a day year round and property assessment information is available year round on the web site. Assessments and Sales by Address enable homeowners to audit the British Columbia Assessment Authority's work by comparing their property assessment to their neighbours and other similar properties.

The British Columbia Assessment Authority also provides a variety of reports on its web site, including the current Service Plan and Annual Reports and the Answer Book – a handbook for

local governments. The Shareholder's Letter of Expectations is published on the government web site [B.C. Assessment Authority - Crown Agencies Secretariat](#) so the public can view the strategic plans and agreements between Government, the Board of Directors and the British Columbia Assessment Authority.

The British Columbia Assessment Authority operates in compliance with the *Freedom of Information and Privacy Protection Act* to ensure high standards of information exchange and protection for our clients.